



## BUDGET 2016/2017



ZULULAND DISTRICT MUNICIPALITY  
UMKHANDLU WESIFUNDA SASE ZULULAND

## **TABLE OF CONTENTS**

### **SECTION A - BUDGET**

- 1** Glossary
- 2** Mayors Report
- 3** Resolutions
- 4** Executive Summary
- 5** Annual budget tables:
  - **A1** Budget Summary
  - **A2** Budgeted Financial Performance – by standard classification
  - **A3** Budgeted Financial Performance – by municipal vote
  - **A4** Budgeted Financial Performance
  - **A5** Budgeted capital Expenditure by vote and Funding
  - **A6** Budgeted Financial Position
  - **A7** Budgeted Cash Flows
  - **A8** Cash backed reserves/accumulated surplus reconciliation
  - **A9** Asset Management
  - **A10** Basic service delivery measurement

### **SECTION B – SUPPORTING DOCUMENTS**

- 6** Treasury regulations charts
- 7** Tariffs
- 8** Municipal Manager's quality certification
- 9** Overview of annual Budget Process
- 10** Overview of alignment of annual budget with Integrated Development Plan
- 11** Measurable performance objectives and indicators
- 12** Overview of Budget Related Policies and amendments
- 13** Overview of Budget Assumptions
- 14** Overview of Budget Funding
- 15** Expenditure on allocations and grant programmes
- 16** Allocations or grants made by the municipality
- 17** Councillors Allowance and employee benefits
- 18** Monthly targets for revenue, expenditure and cash flow
- 19** Capital expenditure detail
- 20** Legislation compliance status
- 21** Table A10 Basic service delivery measurements
- 22** contracts having future budgetary implications
- 23** External mechanisms
- 24** Service Standards
- 25** Responses on Treasury Comments
- 26** Policies

## **GLOSSARY**

**Adjustment Budgets** – it is the formal means by which a municipality may revise its budget during a financial year. Prescribed in section 28 of the Municipal Finance Management Act.

**Allocations**— money received from Provincial or National Government or other municipalities.

**AFS** – Annual Financial Statements.

**Budget** – the financial plan of the municipality.

**Budget related policy** – policy of a municipality affecting or affected by the budget.

**Capital Expenditure** – spending on municipal assets such as land, buildings, distribution networks, treatment plants and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

**Cash Flow Statements** – a statement showing when actual cash will be received and spent by the municipality, and the month end balances of cash and short term investments. Cash receipts and payments do not always coincide with budgeted income and expenditure timings.

**CFO** – Chief Financial Officer

**DORA** – Division of Revenue Act. An annual legislation indicating the allocations from National Government and Provincial Government

**DWAF** – Department of Water Affairs

**EPWP** – Expanded Public Works Program

**Equitable Share** – a general grant paid to municipalities. It is predominantly targeted to assist with free basic services.

**FMG** – Financial Management Grant

**Fruitless and wasteful expenditure** – expenditure that was made in vain and would have been avoided had reasonable care been exercised

**GRAP** – Generally Recognised Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared

**IDP** –Integrated Development Plan. The main strategic planning document of a municipality

**KPI** – Key Performance Indicators. Measures of service output and/or outcome

**LED** – Local Economic Development

**MFMA** – Municipal Finance Management Act (No. 53 of 2003). The principal piece of legislation relating to municipal finance management

**MIG** – Municipal Infrastructure Grant

**MSIG** – Municipal Systems Improvement Grant

**WSIG** – Water services Infrastructure Grant

**MTREF** – Medium Term Revenue and Expenditure Framework as prescribed by the MFMA sets out indicative revenue and projected expenditure for the budget year plus two outer financial years to determine the affordability level. Also includes details of the previous three years and current years' financial position.

**MWIG** – Municipal Water Infrastructure Grant

**Operating Expenditure** – spending on the day to day expenses of a municipality such as general expenses, salaries & wages, and repairs & maintenance

**R & M** – Repairs and Maintenance

**SCM** - Supply Chain Management

**SSBIP** – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget statements

**Strategic Objectives** - the main priorities of a municipality as set out in the IDP Budget spending must contribute towards achievement of these strategic objectives

**Unauthorised Expenditure** – generally spending without or in excess of an approved budget

**Virement** – transfer of budget

**ZDM** – Zululand District Municipality

**mSCOA** – Municipal Standard Chart of Accounts



DISTRICT MUNICIPALITY

## **2016/2017 BUDGET PRESENTATION BY ZDM MAYOR, HIS WORSHIP, CLLR M A HLATSHWAYO**

### **ZDM MAYOR'S FINANCIAL REPORT FOREWORD**

The Zululand District Municipality proposed Budget for the 2016/2017 financial year is R 901,669,597. This means that the total Budget decreased by R 82,691,284 compared to the previous year's R984 360 881.

This budget will assist us in providing service delivery to about one million citizens of this District because we are still committed to improving the quality of life of our communities.

The 2016/2017 Budget is prepared in accordance with the Local Government; Municipal Finance Management Act, 2003 and the Municipal Budget and reporting regulations issued by the Minister in terms of Section 168(1) of the Act. In terms of these regulations a multi-year budget spanning over three (3) years is prepared. It needs to be noted that the figures for the 2017/2018 and 2018/2019 are indicative of the medium term revenue and expenditure framework (MTREF). The functions have been ring-fenced in terms of the Council vote structure.

### **CAPITAL BUDGET**

In the 2016/2017 Budget our Capital Budget has decreased by 16.6% from R 526 995 187 in 2015/2016 to R 439 325 000. This was as a result

of decrease in capital grant allocations and phasing out of some grants as compared to previous financial years.

This decrease on our grants means that our capacity as a District Municipality which is providing water and sanitation and other functions, has been further strained. We will also pay attention to the following responsibilities:

- Municipal airports;
- Municipal roads;
- Fire fighting;
- Disaster management;
- Solid waste;
- Municipal health services;
- District tourism.

## **OPERATING BUDGET**

The Operating Budget for the 2016/2017 financial year has increased by 1% from R 457 365 695 to R 462,344,597. This slight increase is as a result of cost containment measures highlighted by the National Treasury.

We will continue to provide better service to our communities.

## **CONCLUSION**

We are aware of the critical backlogs in water and sanitation provision, and we are also speeding up the construction of the 10 Regional Water Schemes, the Nkonjeni, Mandlakazi, Usuthu, Simdlangentsha West, Simdlangentsha Central, Simdlangentsha East, Hlahlindlela, Khambi, Coronation and Mkuze regional water schemes.

Although these schemes are still under construction, it is worth noting that a number of communities are already enjoying their benefits as they are already drawing water from them.

I want to assure all our communities that we are still committed in solving water related problems and as in the previous years, a large chunk/percentage of our budget in this financial year will go towards water provision programmes.

In order to achieve success, we are aware that it is critical to maintain good working relationship with traditional leadership (Amakhosi and Izinduna) as most of the land in our District is under their control. We have taken a decision to employ Izinduna in all projects taking place in their areas in order to ensure that we are guaranteed co-operation from communities we are working with.

As Mayor of Zululand District I will strive to run a corrupt free municipality, and we will also continue to maintain our record of clean governance as proven by our 14 years of unqualified audit reports and two Clean Audit Outcomes in conservative years; the 2013/2014 and 2014/2015 financial years.

I also want to assure our community that our District Municipality will continue to be sensitive to all community issues with the aim of assisting or solving them.

With the budget available to us we will still continue with all our old programmes, Poverty Alleviation, Local Economic Development (LED); Community Participation, Youth and Women's day celebrations, host the Elderly and the Children's Christmas parties the ZDM 56km Ulundi/Nongoma Ultra Marathon and many more others, because our aim is to make a difference in the lives of our people.

I thank you.

**ZULULAND DISTRICT MUNICIPALITY**

**EXTRACT FROM MINUTES OF THE FULL COUNCIL MEETING HELD  
ON 25 MAY 2016**

**ZDMC: 16/409**

**FILE NUMBER: 15/1**

**ANNUAL BUDGET 2016/2017**

With Cllrs MA Hlatshwayo and IAT Mbatha proposing and seconding respectively, it was

**RESOLVED THAT:**

The council resolves that:

That in terms of section 24 of the Municipal Finance Management Act 56 of 2003, the Annual budget of the municipality for the financial year 2016/17 and indicative allocations for the two projected outer years 2017/18 and 2018/19 be tabled as set-out in the following tables:

- Table A1 Budget Summary
- Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)
- Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)
- Table A4 Budgeted Financial Performance (revenue and expenditure).
- Table A5 Budgeted Capital expenditure by vote, standard classification and funding

That the financial position, cash flow, cash backed reserve/accumulated surplus, asset management and basic delivery targets are adopted as set out in the following tables:



- Table A6 Budgeted Financial Position.
- Table A7 Budgeted Cash Flows
- Table A8 Cash backed reserves/accumulated surplus reconciliation
- Table A9 Asset Management
- Table A10 Basic service delivery measurements

The Municipal Manager to be authorized to proceed with the procedure as stipulated in the MFMA and in terms of the guidelines stipulated by the Minister in terms of Section 168(1) of the Act.

The grants be accepted and approved with appreciation.

The Quality Certificate be approved.

The Municipal manager has recommended the cost-containment measures on the subsistence and travelling, entertainment and receptions and other expenses.

The schedule of tariffs be approved as budget

The staff structure be approved as budgeted

The budget related policies be implemented with no amendments

**CERTIFIED A TRUE COPY OF THE ORIGINAL**

Certified Copy of the Minutes	
Michael Nkosingathi Shandu	
HOD Corporate Services	
Item Number:	ZOMC:161409
Meeting Date:	25 MAY 2016
Signature:	<i>[Signature]</i> Wanda.

## **EXECUTIVE SUMMARY**

### **ANNUAL BUDGET 2016/2017**

The Zululand District Municipality Budget for the 2016/2017 financial year is R 901 669 597. This means that the total Budget decreased by R82 691 284 compared to the previous year's R984 360 881.

This budget will assist us in providing service delivery to about one million citizens of this District because we are still committed to improving the quality of life of our communities

In terms of section 16 (1) of the Municipal Finance Management Act, Act No.56 of 2003, the council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year. (2) In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.

The 2016/2017 budget is prepared in accordance with the Local Government; Municipal Finance Management Act, 2003 and the Municipal Budget and reporting regulations issued by the Minister in terms of Section 168(1) of the Act. In terms of these regulations a multi-year budget spanning over three (3) years is prepared. It needs to be noted that the figures for 2017/2018 and 2018/2019 are indicative in terms of the medium term revenue and expenditure framework (MTREF). The functions have been ring-fenced in terms of the Council vote structure

#### **Medium term service delivery objectives as stated in the Integrated Development Plan (IDP):**

The medium term service delivery objectives of Zululand District Municipality include the following strategic focus areas and objectives:

**Service delivery - Primarily** focusing on the eradication of water and sanitation backlogs through the implementation of regional schemes. Our ultimate objective is to progressively provide a cost effective, reliable water services at a good quality to all potential consumers in the district.

**Economic development-** The objective is to improve the economy of the district through the creation of job opportunities and additional economic activities.

**Social development-** The objective is to reduce the occurrence and impact of HIV/Aids and to develop and empower youth, gender and communities in the district.

**Institutional development-** The focus is on employment equity with the objective of transforming the municipality and capacity development for effective service delivery.

**Financial management-** our objective is to ensure sound financial management by promoting good financial practices with a view of ensuring a financially viable municipality.

**Good governance and public participation-** The objectives are to promote good governance, accountability and transparency; to operate the municipality at a minimum risk level.

**Other focus areas include:**

- Municipal airports
- Municipal roads
- Fire fighting
- Disaster management
- Solid waste
- Municipal health services
- District tourism

**Financial implications of the medium term service delivery objectives:**

As a water services authority, ZDM spends a substantial portion of the municipal infrastructure grant (MIG) on water and sanitation projects. The recovery rate of water tariffs is very low due to the fact that the population within the district is predominantly rural and poor such that the level of service in these areas takes the form of communal stand pipes. As a result, the water is provided as a free basic service with no recovery at all.

As a rural node, the district does not have major industries and economic hubs. As a result, Unemployment is rife and cross subsidization is not possible. Therefore, the district is heavily dependent on grant funding to implement its mandate in terms of the constitution of the Republic.

**Linkages between the budget, the IDP and political priorities**

Firstly, the budget timetable and the IDP process plan are aligned through an integrated time schedule.

Secondly, the IDP is prepared and the projects therefore are included in the budget.

Moreover, the financial plan comprising the total budget, among other items, is included in the IDP.

Finally, the implementation of water and sanitation projects and other assigned functions through the structures Act constitutes compliance with National, Provincial and Local development goals to eradicate backlogs of the past.

Municipality have conducted the public participation based on the tabled budget and Provincial Treasury recommendation have been taken into account. The budget is summarized in more detail in the budget schedules.

The budget is summarized in more detail in the budget schedules.

### **MAIN BUDGET SUMMARY**

	<b>2015/2016</b>	<b>2016/2017</b>	<b>%</b>
Total operating budget	R 457 365 695	R 462 344 598	1
Capital budget	R 526 995 187	R 439 324 500	-16
<b>Total budget</b>	<b>R 984 360 881</b>	<b>R 901 669 597</b>	<b>-8</b>

The total budget decreased by **R82 691 284**

With the above background, it is important to highlight the major causes for such increases and decreases in both the operating and capital budgets. This will be done through the highlights section. Firstly, the operating budget will be reviewed. Thereafter, the Capital budget will be subjected to a review. The comments are as follows:

### **HIGHLIGHTS OF THE EXPENDITURE**

#### **OPERATING EXPENDITURE**

##### **❖ Employee Related Costs**

The employee related costs comprises 33% of the total operating budget with a salary increment of by 5.7%. Employee related cost reflect a small change compared to the previous budget, an employee social contribution (group life) has been phased out on the budget year; therefore reflecting a negative effect on the budget. There has been no new posts introduced, therefore showing a slight increase on the budget.

##### **❖ Remuneration of Councilors**

A 5.7% increment for Councilor's remuneration is provided for. Upper limits were considered whilst budgeting for Councillors Allowance.

#### ❖ **Working Capital Reserve**

This is the provision for doubtful debts as a result of a non-collection level. Since the budget for Consumer Debtors has not increased because of low billing levels, the Provision for Debt Impairment did not increased as well.

#### ❖ **Depreciation**

This is a non-cash item budgeted for as per the stipulation of the new accounting standards and is funded from backlog depreciation. This calculation was made taking into account the current year's depreciation year to date movement, assets still to be capitalized (WIP) and new infrastructure to erect in the budget year.

#### ❖ **Collection costs**

The collection costs and legal fees are for external parties. The budget has remained the same due to planned vigorous collection including the use of collection agents.

#### ❖ **Repairs and Maintenance**

The budget for repairs and maintenance is less than 40% of the Capital Budget, and also less than 8% of the book value (PPE). Due to scarce resources; the Municipality is currently unable to meet the target.

#### **Buildings**

The budgeted amount is for the maintenance of municipal buildings.

#### **Vehicles**

The budgeted amount is for the maintenance of municipal vehicles.

#### **Operation Rural Water Schemes**

These funds are set aside for the maintenance of rural water schemes and to ensure sustainability of such schemes.

#### **Refurbishment and maintenance**

This is the provision based on the fact that Water and sanitation treatment plants need to be refurbished regularly to ensure sustainable and reliable water supply.

### ❖ **Bulk Water Purification and Sewerage Treatment**

Bulk sewerage treatment and bulk water purification is based on the existing contract and trend. In addition a budget has been set aside for the purchase of raw water from the Department of Water and Sanitation.

Bulk electricity has also remained the same based on current expenditure; it is expected to be below average increment by Eskom (9.4%) and the contribution towards the new electricity network for the Water and Waste Water Treatment plants

### ❖ **Grants and Subsidies Paid**

The Grants and Subsidies have been phased out as there are no more grants received as part of equitable share.

### ❖ **mSCOA**

mSCOA budget is included on the Support Services vote.

### ❖ **General Expenses**

Items with direct impact on communities include the following:

	<b>R</b>
Disaster Portfolio Projects	1,200,000
Poverty Alleviation	1 700 000
Local Economic Development (LED)	3,200,000
Social Projects	8,448,000
Community Development	2,500,000
Emergency Water	21,120,000
Budget and IDP Community Participation	8,000,000
Women's Day Celebration	550,000
Annual report back/State of the District Address	750,000
Elderly Function	2,200,000
Kids Christmas Party	750,000

Marathon	1,200,000
SALGA Games	3,500,000
Mayoral Cup	550,000
LED Ward Projects (R60000 per ward):	
• Abaqulusi	1,320,000
• Edumbe	480,000
• Pongola	840,000
• Nongoma	1,260,000
• Ulundi	1,440,000
Widows & Orphans	1,780,000
Tourism Portfolio Project	400,000
Youth Day Celebration	550,000
Women Summit	250,000
Water Loss Reduction	2,000,000
External Bursaries	660,000
Indigenous Games	250,000
Gender Conference	250,000
Disability Programmes	200,000
HIV/AIDS healthcare centre	300,000
Youth Affairs	100,000
School Uniforms	250,000
<b>Total Community and Social Expenditure</b>	<b>R67,998,000</b>

## CAPITAL EXPENDITURE

The capital projects budgeted for are as follows:

### Revenue contributions (own funds) R

computers	500,000
Furniture	200 000
Software licenses	1,000,000
<b>Sub Total</b>	<b>1,700,000</b>

**R**

DWA-Funds <ul style="list-style-type: none"><li><i>DWA Grant has decreased from R185 000 000 to R108 011 000</i></li></ul>	R 108 011 000
MIG Funds <ul style="list-style-type: none"><li><i>MIG has decreased by R 3 045 000 from R221 359 000 to R218 314 000</i></li></ul>	218 314 000
Water services infrastructure Gant	R 109 071 000
Rural Roads Asset Management <i>has increased by R56000 from R 2,167,000 to 2,229,000</i>	2,229,000
<b>Sub Total</b>	<b>R 437 625 000</b>

**Total Capital**

**R 439 325 000**



## **HIGHLIGHTS OF INCOME**

### **OPERATING INCOME**

The sources of funding are important to ensure that the budget is actually funded and cash backed. Included on the cash receipts is VAT to be recovered from SARS during the budget year, the amount that SARS is owing to Zululand District Municipality that will probably be received next financial year and the next year refund from SARS, Municipality use the refund from SARS to assist in operations. There is nothing that will be funded by reserves other than depreciation which is a non-cash item.

Our operating budget is funded by grants from both national and provincial Government, also funded by revenue from service charges, depreciation reserve funds depreciation which is a non-cash item.

The following items warrant specific mention:

#### **❖ SALE OF WATER AND SEWERAGE FEES**

Sale of water is based on the proposed tariff structure. The amounts budgeted for has taken into account the level of billing and as a result, an amount of **R 3 594 000** has been set aside as a provision for working capital reserve (provision for non-collection).

Water tariffs have been determined as follows:

0-6kl	free water
7-30kl	10 %
30-40kl	15 %
>40kl	20 %

These increases are recommended in order to cap water consumption as result of severe drought.

#### **❖ RENT OF FACILITIES**

The income is expected from renting of park homesthat are used by WSSA as offices. The budget is based on contractual agreement.

#### **❖ INTEREST INCOME**

Interest Income is expected to be R2000 000 due to accelerated project implementation which reduces funds available for investment. MIG, WSIG and RBIG have multi-year contracts and there are no delays in project implementation.

### ❖ **EQUITABLE SHARE**

Equitable share has increases by R25 128 000 from R 322 706 000 to R 347 834 000

### ❖ **OTHER OPERATING GRANTS INCOME EXPECTED**

Indonsa Grant	R 1 911 000
EPWP	R 3 624 000
SHARED SERVICES	R 400 000
FMG	R 1 250 000
<b>TOTAL</b>	<b>R 7 185 000</b>

### **CAPITAL INCOME**

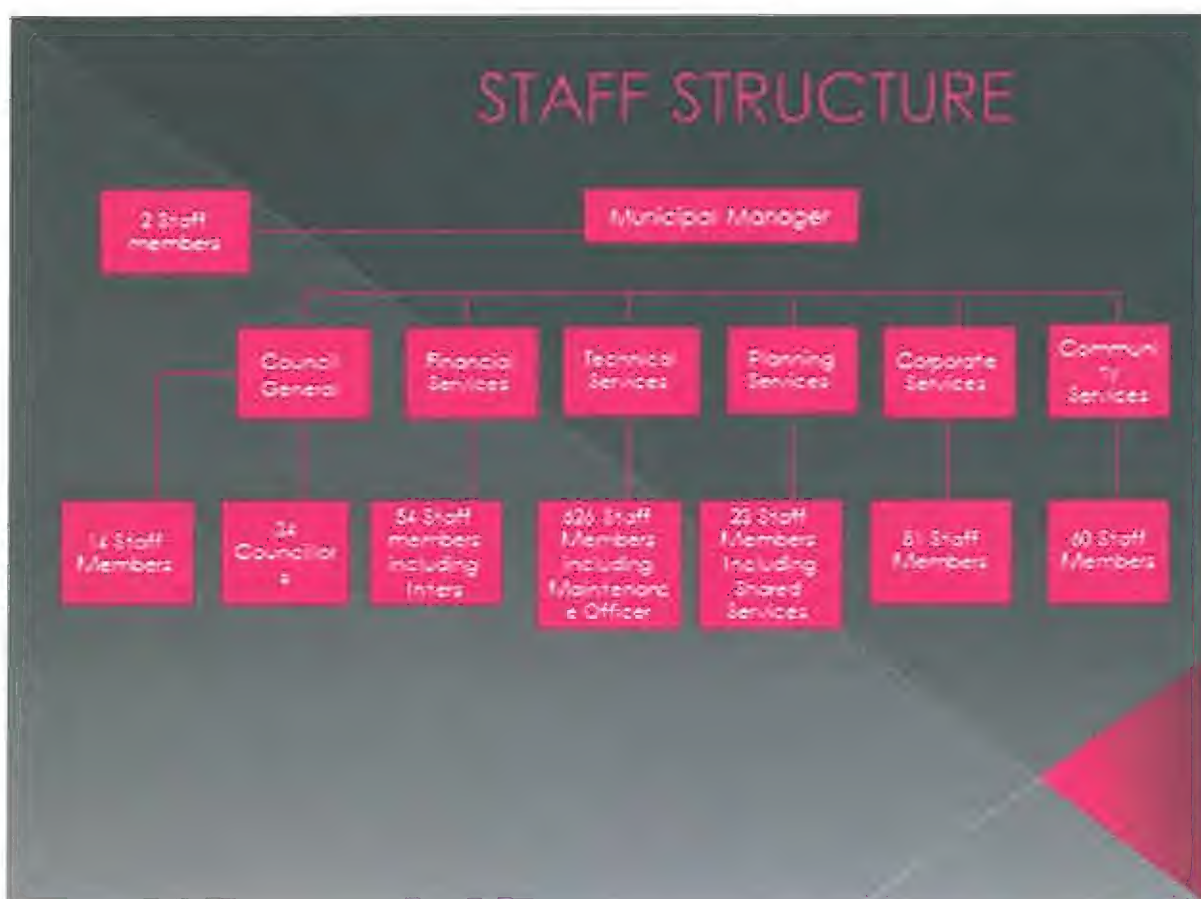
The capital expenditure shall be funded as follows:

**R**

Own revenue	1,700,000
MIG	218 314 000
RBIG	108 011 000
Water services infrastructure Grant	109 071 000
Rural Roads Asset Management	2 229 000
<b>TOTAL</b>	<b>439,325,000</b>

The budget is approved by council

## STAFF STRUCTURE



# Municipal annual budgets and MTREF & supporting tables

Version 2.8

[Click for Instructions!](#)

**Accountability**

**Transparency**

**Information &  
service delivery**



**national treasury**

Department  
National Treasury  
REPUBLIC OF SOUTH AFRICA

**Contact details:**

Elsabe Rossouw  
National Treasury  
Tel (012) 315-5534  
Electronic submissions  
[lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za)

### Preparation Instructions

Municipality Name:

CFO Name:

Tel:

Fax:

E-Mail:

Budget for MTREF starting:

Budget Year: 2016/17

Does this municipality have Entities?

If YES: Identify type of report:

**Name Votes & Sub-Votes**

### Printing Instructions

#### Showing / Hiding Columns

#### Showing / Clearing Highlights

### Important documents which provide essential assistance

[MFMA Budget Circulars](#)

[Click to view](#)

[MBRR Budget Formats Guide](#)

[Click to view](#)

[Dummy Budget Guide](#)

[Click to view](#)

[Funding Compliance Guide](#)

[Click to view](#)

[MFMA Return Forms](#)

[Click to view](#)



[illegible]

# DC26 Zululand - Contact Information

## A. GENERAL INFORMATION

Municipality DC26 Zululand

Grade

1 Grade in terms of the Remuneration of Public Office Bearers Act.

Province

KZN KWAZULU-NATAL

Web Address

e-mail Address

## B. CONTACT INFORMATION

Postal address:

P.O. Box

City / Town

Postal Code

Street address

Building

Street No. & Name

City / Town

Postal Code

General Contacts

Telephone number

Fax number

## C. POLITICAL LEADERSHIP

Speaker:

Secretary/PA to the Speaker:

Name

Name

Telephone number

Telephone number

Cell number

Cell number

Fax number

Fax number

E-mail address

E-mail address

Mayor/Executive Mayor:

Secretary/PA to the Mayor/Executive Mayor:

Name

Name

Telephone number

Telephone number

Cell number

Cell number

Fax number

Fax number

E-mail address

E-mail address

Deputy Mayor/Executive Mayor:

Secretary/PA to the Deputy Mayor/Executive Mayor:

Name

Name

Telephone number

Telephone number

Cell number

Cell number

Fax number

Fax number

E-mail address

E-mail address

## D. MANAGEMENT LEADERSHIP

Municipal Manager:

Secretary/PA to the Municipal Manager:

Name

Name

Telephone number

Telephone number

Cell number

Cell number

Fax number

Fax number

E-mail address

E-mail address

Chief Financial Officer

Secretary/PA to the Chief Financial Officer

Name

Name

Telephone number

Telephone number

Cell number

Cell number

Fax number

Fax number

E-mail address

E-mail address

Official responsible for submitting financial information

Name

Telephone number

Cell number

Fax number

E-mail address

Official responsible for submitting financial information

Name

Telephone number

Cell number

Fax number

E-mail address

Official responsible for submitting financial information

Name

Telephone number

Cell number

Fax number

E-mail address

### DC26 Zululand - Table A1 Budget Summary

DC26 Zululand - Table A1 Budget Summary										
Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousands										
<b>Financial Performance</b>										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	23,915	26,899	29,948	31,668	27,668	27,668	27,668	19,230	20,478	21,686
Investment revenue	11,829	6,980	2,038	1,000	2,071	2,071	2,071	2,000	2,000	2,124
Transfers recognised - operational	290,800	306,610	305,645	336,761	331,311	331,311	331,311	355,019	384,863	417,994
Other own revenue	2,386	3,704	12,864	95,515	101,263	101,263	101,263	87,796	83,725	57,223
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>328,930</b>	<b>344,194</b>	<b>350,495</b>	<b>464,944</b>	<b>462,314</b>	<b>462,314</b>	<b>462,314</b>	<b>464,045</b>	<b>491,066</b>	<b>499,021</b>
Employee costs	113,005	128,571	144,056	149,581	152,578	152,578	152,578	153,508	169,486	194,055
Remuneration of councillors	6,054	6,191	6,221	6,175	6,325	6,325	6,325	6,401	6,766	7,151
Depreciation & asset impairment	30,074	29,701	45,070	32,565	32,565	32,565	32,565	45,761	48,598	51,125
Finance charges	11	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	67,096	76,016	74,180	84,868	79,868	79,868	79,868	79,865	84,743	87,178
Transfers and grants	1,042	1,829	200	1,861	30	30	30	-	-	-
Other expenditure	238,492	279,590	284,673	183,946	185,999	185,999	185,999	176,810	181,473	159,518
<b>Total Expenditure</b>	<b>455,774</b>	<b>521,898</b>	<b>554,401</b>	<b>458,996</b>	<b>457,366</b>	<b>457,366</b>	<b>457,366</b>	<b>462,345</b>	<b>491,066</b>	<b>499,027</b>
<b>Surplus/(Deficit)</b>	<b>(126,844)</b>	<b>(177,704)</b>	<b>(203,906)</b>	<b>5,948</b>	<b>4,948</b>	<b>4,948</b>	<b>4,948</b>	<b>1,700</b>	<b>0</b>	<b>(0)</b>
Transfers recognised - capital	359,860	366,430	353,804	497,438	522,047	522,047	522,047	437,625	431,685	379,347
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>233,016</b>	<b>188,726</b>	<b>149,898</b>	<b>503,386</b>	<b>526,995</b>	<b>526,995</b>	<b>526,995</b>	<b>439,325</b>	<b>431,685</b>	<b>379,347</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>233,016</b>	<b>188,726</b>	<b>149,898</b>	<b>503,386</b>	<b>526,995</b>	<b>526,995</b>	<b>526,995</b>	<b>439,325</b>	<b>431,685</b>	<b>379,347</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>298,512</b>	<b>323,512</b>	<b>233,167</b>	<b>503,386</b>	<b>526,995</b>	<b>526,995</b>	<b>526,995</b>	<b>439,325</b>	<b>431,685</b>	<b>379,347</b>
Transfers recognised - capital	294,258	309,702	229,444	497,538	522,147	522,147	522,147	437,625	431,685	379,347
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4,254	13,810	3,723	5,848	4,848	4,848	4,848	1,700	-	-
<b>Total sources of capital funds</b>	<b>298,512</b>	<b>323,512</b>	<b>233,167</b>	<b>503,386</b>	<b>526,995</b>	<b>526,995</b>	<b>526,995</b>	<b>439,325</b>	<b>431,685</b>	<b>379,347</b>
<b>Financial position</b>										
Total current assets	125,487	19,646	33,035	119,460	124,189	124,189	124,189	153,943	159,263	157,536
Total non current assets	1,765,209	2,070,452	2,261,588	3,154,369	3,177,979	3,177,979	3,177,979	3,617,416	4,049,156	4,428,498
Total current liabilities	93,955	94,292	132,667	89,000	89,000	89,000	89,000	68,500	65,500	58,400
Total non current liabilities	5	5	15,738	-	-	-	-	-	-	-
Community wealth/Equity	1,796,736	1,995,801	2,146,217	3,184,829	3,213,167	3,213,167	3,213,167	3,702,859	4,142,919	4,527,634
<b>Cash flows</b>										
Net cash from (used) operating	245,182	219,895	191,402	522,738	549,528	549,528	549,528	485,729	483,447	453,591
Net cash from (used) investing	(286,059)	(314,945)	(231,383)	(503,386)	(479,777)	(479,777)	(479,777)	(439,325)	(431,685)	(379,347)
Net cash from (used) financing	(123)	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>89,551</b>	<b>(5,499)</b>	<b>(45,481)</b>	<b>13,853</b>	<b>64,253</b>	<b>64,253</b>	<b>64,253</b>	<b>923</b>	<b>52,685</b>	<b>126,929</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	89,551	(5,499)	(45,481)	48,853	53,582	53,582	53,582	83,743	88,013	86,586
Application of cash and investments	85,456	56,737	57,855	10,988	9,132	9,132	9,132	14,158	8,243	(10,577)
<b>Balance - surplus (shortfall)</b>	<b>4,095</b>	<b>(62,237)</b>	<b>(103,336)</b>	<b>37,865</b>	<b>44,450</b>	<b>44,450</b>	<b>44,450</b>	<b>69,585</b>	<b>79,770</b>	<b>97,163</b>
<b>Asset management</b>										
Asset register summary (WDV)	1,781,200	2,066,176	2,255,212	3,151,169	3,174,779	3,174,779	3,614,116	3,614,116	4,046,806	4,425,148
Depreciation & asset impairment	30,074	29,701	45,070	32,565	32,565	32,565	45,761	45,761	48,598	51,125
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	38,259	47,330	41,115	34,035	32,597	32,597	32,597	32,597	34,593	36,633
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	848	891	891	891	636	636	700	770
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
<b>Households below minimum service level</b>										
Water:	-	57	64	48	48	48	62	62	64	65
Sanitation/sewerage:	-	57	46	36	36	36	36	36	34	33
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-



DC26 Zululand - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<b>Governance and administration</b>		307,245	294,689	314,820	423,219	422,521	422,521	438,880	467,666	474,202
Executive and council		9,758	-	-	-	-	-	-	-	-
Budget and treasury office		282,206	286,592	314,820	423,219	422,521	422,521	438,880	467,666	474,202
Corporate services		15,281	8,097	-	-	-	-	-	-	-
<b>Community and public safety</b>		17,140	1,891	1,729	1,815	1,815	1,815	1,911	2,022	2,139
Community and social services		17,140	1,891	1,729	1,815	1,815	1,815	1,911	2,022	2,139
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		4,863	9,532	3,564	3,113	3,113	3,113	2,629	3,275	3,516
Planning and development		4,863	9,532	3,564	3,113	3,113	3,113	2,629	3,275	3,516
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		359,543	404,513	384,186	534,236	556,912	556,912	458,250	449,788	398,517
Electricity		-	-	-	-	-	-	-	-	-
Water		353,088	397,378	375,250	534,236	556,912	556,912	452,871	444,075	392,467
Waste water management		6,455	7,135	8,936	-	-	-	5,380	5,713	6,050
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	688,790	710,624	704,299	962,382	984,361	984,361	901,670	922,751	876,374
<b>Expenditure - Standard</b>										
<b>Governance and administration</b>		100,847	136,406	151,802	174,953	179,575	179,575	190,271	205,931	209,853
Executive and council		32,519	53,149	44,671	49,241	50,392	50,392	39,902	39,342	41,613
Budget and treasury office		68,328	35,251	35,809	64,388	64,599	64,599	78,800	83,505	68,480
Corporate services		-	48,005	71,323	61,324	64,584	64,584	71,569	83,084	99,759
<b>Community and public safety</b>		57,303	40,419	42,797	46,565	44,387	44,387	45,599	46,726	48,317
Community and social services		57,303	40,419	42,797	46,565	44,387	44,387	45,599	46,726	48,317
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		15,791	16,769	17,216	16,934	16,889	16,889	14,101	14,923	15,781
Planning and development		15,791	16,769	17,216	16,934	16,889	16,889	14,101	14,923	15,781
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		281,833	328,304	342,585	220,544	216,514	216,514	212,373	223,486	225,077
Electricity		-	-	-	-	-	-	-	-	-
Water		214,737	328,304	342,585	211,695	207,665	207,665	203,802	214,566	215,638
Waste water management		67,096	-	-	8,849	8,849	8,849	8,571	8,919	9,439
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	455,774	521,898	554,401	458,996	457,366	457,366	462,345	491,066	499,027
<b>Surplus/(Deficit) for the year</b>		233,016	188,726	149,898	503,386	526,995	526,995	439,325	431,685	379,347

**References**

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

DC26 Zululand - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1									
Revenue - Standard										
Municipal governance and administration		307,245	294,689	314,820	423,219	422,521	422,521	438,880	467,666	474,202
Executive and council		9,758	-	-	-	-	-	-	-	-
Mayor and Council		9,758								
Municipal Manager										
Budget and treasury office		282,206	286,592	314,820	423,219	422,521	422,521	438,880	467,666	474,202
Corporate services		15,281	8,097	-	-	-	-	-	-	-
Human Resources										
Information Technology										
Property Services										
Other Admin		15,281	8,097							
Community and public safety		17,140	1,891	1,729	1,815	1,815	1,815	1,911	2,022	2,139
Community and social services		17,140	1,891	1,729	1,815	1,815	1,815	1,911	2,022	2,139
Libraries and Archives										
Museums & Art Galleries etc										
Community halls and Facilities										
Cemeteries & Crematoriums										
Child Care										
Aged Care										
Other Community		17,140	1,891	1,729	1,815	1,815	1,815	1,911	2,022	2,139
Other Social										
Sport and recreation										
Public safety		-	-	-	-	-	-	-	-	-
Police										
Fire										
Civil Defence										
Street Lighting										
Other										
Housing										
Health		-	-	-	-	-	-	-	-	-
Clinics										
Ambulance										
Other										
Economic and environmental services		4,863	9,532	3,564	3,113	3,113	3,113	2,629	3,275	3,516
Planning and development		4,863	9,532	3,564	3,113	3,113	3,113	2,629	3,275	3,516
Economic Development/Planning		4,863	9,532	3,564	3,113	3,113	3,113	2,629	3,275	3,516
Town Planning/Building enforcement										
Licensing & Regulation										
Road transport		-	-	-	-	-	-	-	-	-
Roads										
Public Buses										
Parking Garages										
Vehicle Licensing and Testing										
Other										
Environmental protection		-	-	-	-	-	-	-	-	-
Pollution Control										
Biodiversity & Landscape										
Other										
Trading services		359,543	404,513	384,186	534,236	556,912	556,912	458,260	449,788	398,517
Electricity		-	-	-	-	-	-	-	-	-
Electricity Distribution										
Electricity Generation										
Water		353,088	397,378	375,250	534,236	556,912	556,912	452,871	444,075	392,467
Water Distribution		353,088	397,378	375,250	534,236	556,912	556,912	452,871	444,075	392,467
Water Storage										
Waste water management		6,455	7,135	8,938	-	-	-	5,380	5,713	6,050
Sewerage		6,455	7,135	8,938				5,380	5,713	6,050
Storm Water Management										
Public Toilets										
Waste management		-	-	-	-	-	-	-	-	-
Solid Waste										
Other		-	-	-	-	-	-	-	-	-
Air Transport										
Abattoirs										
Tourism										
Forestry										
Markets										
Total Revenue - Standard	2	688,790	710,824	704,299	962,382	984,361	984,361	901,870	922,751	878,374

Expenditure - Standard										
Municipal governance and administration	100,847	138,406	151,802	174,953	179,575	179,575	190,271	205,931	209,853	
Executive and council	32,519	53,149	44,871	49,241	50,392	50,392	39,902	39,342	41,613	
Mayor and Council	32,519	46,265	38,684	36,010	39,277	39,277	34,902	36,047	38,147	
Municipal Manager		6,863	6,987	13,230	11,114	11,114	5,000	3,294	3,466	
Budget and treasury office	68,328	35,251	35,939	64,388	64,599	64,599	78,900	83,505	68,480	
Corporate services	-	48,005	71,323	61,324	64,584	64,584	71,569	83,084	99,759	
Human Resources										
Information Technology										
Property Services										
Other Admin		48,005	71,323	61,324	64,584	64,584	71,569	83,084	99,759	
Community and public safety	57,303	40,419	42,797	46,565	44,387	44,387	45,599	46,726	48,317	
Community and social services	57,303	40,419	42,797	46,565	44,387	44,387	45,599	46,726	48,317	
Libraries and Archives										
Museums & Art Galleries etc										
Community halls and Facilities										
Cemeteries & Crematoriums										
Child Care										
Aged Care										
Other Community	57,303	40,419	42,797	46,565	44,387	44,387	45,599	46,726	48,317	
Other Social										
Sport and recreation										
Public safety	-	-	-	-	-	-	-	-	-	
Police										
Fire										
Civil Defence										
Street Lighting										
Other										
Housing										
Health	-	-	-	-	-	-	-	-	-	
Clinics										
Ambulance										
Other										
Economic and environmental services	15,791	16,769	17,216	16,934	16,889	16,889	14,101	14,923	15,781	
Planning and development	15,791	16,769	17,216	16,934	16,889	16,889	14,101	14,923	15,781	
Economic Development/Planning	15,791	16,769	17,216	16,934	16,889	16,889	14,101	14,923	15,781	
Town Planning/Building enforcement										
Licensing & Regulation										
Road transport	-	-	-	-	-	-	-	-	-	
Roads										
Public Buses										
Parking Garages										
Vehicle Licensing and Testing										
Other										
Environmental protection		-	-	-	-	-	-	-	-	
Pollution Control										
Biodiversity & Landscape										
Other										
Trading services	281,833	328,304	342,585	220,544	216,514	216,514	212,373	223,486	225,077	
Electricity	-	-	-	-	-	-	-	-	-	
Electricity Distribution										
Electricity Generation										
Water	214,737	328,304	342,585	211,695	207,665	207,665	203,802	214,566	216,638	
Water Distribution	214,737	328,304	342,585	211,695	207,665	207,665	203,802	214,566	216,638	
Water Storage										
Waste water management	67,096	-	-	8,849	8,849	8,849	8,571	8,919	9,439	
Sewerage	67,096			8,849	8,849	8,849	8,571	8,919	9,439	
Storm Water Management										
Public Toilets										
Waste management	-	-	-	-	-	-	-	-	-	
Solid Waste										
Other	-	-	-	-	-	-	-	-	-	
Air Transport										
Abattoirs										
Tourism										
Forestry										
Markets										
Total Expenditure - Standard	3	455,774	521,898	554,401	458,996	457,366	457,366	462,345	491,066	499,027
Surplus/(Deficit) for the year		233,016	188,726	149,898	503,386	526,995	526,995	439,325	431,685	379,347

#### References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Standard (modified GFS) classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

check oprev balance	-0	-0	-0	-0	-	-	-	-0	0
check opexp balance	-0	-0	0	-0	-1	-1	-0	-0	-0

DC26 Zululand - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description		Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote		1									
Vote 1 - COUNCIL			9,758	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES			15,281	8,097	-	-	-	-	-	-	-
Vote 3 - FINANCE			282,206	286,591	314,820	420,721	422,521	422,521	438,880	467,666	474,202
Vote 4 - PLANNING & WSA			4,863	9,532	3,564	3,113	3,113	3,113	2,629	3,275	3,516
Vote 5 - COMMUNITY DEVELOPMENT			17,140	1,891	1,729	1,815	1,815	1,815	1,911	2,022	2,139
Vote 6 - TECHNICAL SERVICES			353,088	397,378	375,250	505,065	525,244	525,244	439,020	429,310	376,831
Vote 7 - WATER PURIFICATION			-	-	-	-	-	-	-	-	-
Vote 8 - WATER DISTRIBUTION			-	-	-	31,668	31,668	31,668	13,851	14,765	15,636
Vote 9 - WASTE WATER			6,455	7,135	8,936	-	-	-	5,380	5,713	6,050
Vote 10 - [NAME OF VOTE 10]			-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]			-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]			-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]			-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]			-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-
Total Revenue by Vote		2	688,790	710,624	704,299	962,382	984,361	984,361	901,670	922,751	878,374
Expenditure by Vote to be appropriated		1									
Vote 1 - COUNCIL			32,519	53,149	44,671	49,241	50,392	50,392	39,902	39,342	41,613
Vote 2 - CORPORATE SERVICES			-	48,005	71,323	61,324	64,584	64,584	71,569	83,084	99,759
Vote 3 - FINANCE			68,328	35,251	35,808	64,388	64,599	64,599	78,800	83,505	68,480
Vote 4 - PLANNING & WSA			15,791	16,769	17,216	16,934	16,889	16,889	14,101	14,923	15,781
Vote 5 - COMMUNITY DEVELOPMENT			57,303	40,419	42,797	46,565	44,387	44,387	45,599	46,726	48,317
Vote 6 - TECHNICAL SERVICES			-	105,083	111,566	22,678	18,649	18,649	21,607	22,899	24,214
Vote 7 - WATER PURIFICATION			214,737	114,651	110,006	82,695	82,695	82,695	97,688	102,301	93,239
Vote 8 - WATER DISTRIBUTION			-	101,312	112,767	106,322	106,322	106,322	84,507	89,366	98,185
Vote 9 - WASTE WATER			67,096	7,259	8,246	8,849	8,849	8,849	8,571	8,919	9,439
Vote 10 - [NAME OF VOTE 10]			-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]			-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]			-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]			-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]			-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		2	455,774	521,898	554,401	458,996	457,386	457,386	462,345	491,066	499,027
Surplus/(Deficit) for the year		2	233,016	188,726	149,898	503,386	526,995	526,995	439,325	431,685	379,347

**References**

1. Insert 'Vote'; e.g. department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

DC26 Zululand - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
<b>Revenue by Vote</b>	<b>1</b>									
<b>Vote 1 - COUNCIL</b>		9,758	-	-	-	-	-	-	-	-
1.1 - COUNCIL		9,758	-	-	-	-	-	-	-	-
1.2 - MUNICIPAL MANAGER ADMINISTRATION										
<b>Vote 2 - CORPORATE SERVICES</b>		15,281	8,097	-	-	-	-	-	-	-
2.1 - CORPORATE SERVICES ADMIN			8,097							
2.2 - HUMAN RESOURCES										
2.3 - AIRPORT		15,281								
2.4 - DISASTER MANAGEMENT										
<b>Vote 3 - FINANCE</b>		282,206	286,591	314,820	420,721	422,521	422,521	438,880	467,866	474,202
3.1 - FINANCIAL SERVICES ADMINISTRATION		282,206	295,341	313,570	419,471	421,271	421,271	437,630	466,418	473,202
3.2 - BUDGET AND TREASURY OFFICE			1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,000
<b>Vote 4 - PLANNING &amp; WSA</b>		4,863	9,532	3,584	3,113	3,113	3,113	2,628	3,275	3,516
4.1 - PLANNING ADMINISTRATION		4,863	9,532	3,584	3,113	3,113	3,113	2,629	3,275	3,516
4.2 - WSA ADMINISTRATION										
<b>Vote 5 - COMMUNITY DEVELOPMENT</b>		17,140	1,891	1,729	1,815	1,815	1,815	1,911	2,022	2,139
5.1 - COMMUNITY & SOCIAL SERVICES										
5.2 - INDONSA					1,815	1,815	1,815	1,911	2,022	2,139
5.3 - MUNICIPAL HEALTH		17,140	1,891	1,729						
5.4 - TOURISM										
5.5 - LOCAL ECONOMIC DEVELOPMENT										
5.6 - COMMUNITY DEVELOPMENT										
<b>Vote 6 - TECHNICAL SERVICES</b>		353,088	397,378	375,250	505,065	525,244	525,244	439,020	429,310	378,831
6.1 - PROJECT MANAGEMENT UNIT		353,088	397,378	375,250	505,065	525,244	525,244	439,020	429,310	378,831
<b>Vote 7 - WATER PURIFICATION</b>		-	-	-	-	-	-	-	-	-
7.1 - WATER PURIFICATION - ABAQULUSI										
7.2 - WATER PURIFICATION - EDUMBE										
7.3 - WATER PURIFICATION - NONGOMA										
7.4 - WATER PURIFICATION - PONGOLA										
7.5 - WATER PURIFICATION - ULUNDI										
7.6 - WATER PURIFICATION - ZULULAND										
<b>Vote 8 - WATER DISTRIBUTION</b>		-	-	-	31,668	31,668	31,668	13,851	14,765	15,636
WATER DISTRIBUTION - ABAQULUSI										
WATER DISTRIBUTION - EDUMBE										
WATER DISTRIBUTION - NONGOMA										
WATER DISTRIBUTION - PONGOLA										
WATER DISTRIBUTION - ULUNDI										
WATER DISTRIBUTION - ZULULAND					31,668	31,668	31,668	13,851	14,765	15,636



DC26 Zululand - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
<b>Vote 9 - WASTE WATER</b>		6,455	7,135	8,818	-	-	-	5,380	5,713	6,050
9.1 - WASTE - ABAQULUS										
9.2 - WASTE - EDUMBE										
9.3 - WASTE - NONGOMA										
9.4 - WASTE - PONGOLA		6,455	7,135	8,818				5,380	5,713	6,050
9.5 - WASTE - ULUNDI										
<b>Vote 10 - [NAME OF VOTE 10]</b>		-	-	-	-	-	-	-	-	-
10.1 - [Name of sub-vote]										
<b>Vote 11 - [NAME OF VOTE 11]</b>		-	-	-	-	-	-	-	-	-
11.1 - [Name of sub-vote]										
<b>Vote 12 - [NAME OF VOTE 12]</b>		-	-	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]										
<b>Vote 13 - [NAME OF VOTE 13]</b>		-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]										
<b>Vote 14 - [NAME OF VOTE 14]</b>		-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]										
<b>Vote 15 - [NAME OF VOTE 15]</b>		-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]										
<b>Total Revenue by Vote</b>	2	688,700	710,521	704,299	962,382	814,361	984,361	901,670	922,751	878,374

DC26 Zululand - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>R thousand</b>										
<b>Expenditure by Vote</b>	<b>1</b>									
<b>Vote 1 - COUNCIL</b>		<b>32,519</b>	<b>53,149</b>	<b>44,671</b>	<b>49,241</b>	<b>50,392</b>	<b>50,392</b>	<b>39,902</b>	<b>39,342</b>	<b>41,813</b>
1.1 - COUNCIL		32,519	46,266	38,684	36,010	39,277	39,277	34,902	36,047	38,147
1.2 - MUNICIPAL MANAGER ADMINISTRATION			6,883	5,987	13,231	11,114	11,114	5,000	3,294	3,466
<b>Vote 2 - CORPORATE SERVICES</b>		<b>-</b>	<b>46,005</b>	<b>71,323</b>	<b>61,324</b>	<b>64,584</b>	<b>64,584</b>	<b>71,569</b>	<b>83,084</b>	<b>99,759</b>
2.1 - CORPORATE SERVICES ADMIN			46,005	71,323	37,170	40,429	40,429	45,566	55,877	71,085
2.2 - HUMAN RESOURCES					5,025	5,025	5,025	5,043	5,341	5,660
2.3 - AIRPORT					13,800	13,800	13,800	15,853	16,381	17,319
2.4 - DISASTER MANAGEMENT					5,330	5,330	5,330	5,106	5,406	5,705
<b>Vote 3 - FINANCE</b>		<b>68,328</b>	<b>35,251</b>	<b>35,808</b>	<b>64,388</b>	<b>64,599</b>	<b>64,599</b>	<b>78,800</b>	<b>83,505</b>	<b>88,480</b>
3.1 - FINANCIAL SERVICES ADMINISTRATION		68,328	34,180	34,893	63,387	63,599	63,599	77,797	82,443	87,368
3.2 - BUDGET AND TREASURY OFFICE			1,071	1,115	1,000	1,000	1,000	1,003	1,062	1,122
<b>Vote 4 - PLANNING &amp; WSA</b>		<b>15,791</b>	<b>16,769</b>	<b>17,216</b>	<b>16,934</b>	<b>16,889</b>	<b>16,889</b>	<b>14,101</b>	<b>14,923</b>	<b>15,781</b>
4.1 - PLANNING ADMINISTRATION		15,791	9,846	9,866	10,938	10,893	10,893	8,812	9,319	9,852
4.2 - WSA ADMINISTRATION			6,923	7,350	5,996	5,996	5,996	5,289	5,604	5,929
<b>Vote 5 - COMMUNITY DEVELOPMENT</b>		<b>57,303</b>	<b>40,419</b>	<b>42,797</b>	<b>46,565</b>	<b>44,387</b>	<b>44,387</b>	<b>45,599</b>	<b>46,726</b>	<b>48,317</b>
5.1 - COMMUNITY & SOCIAL SERVICES		57,303	40,419	42,797	21,323	19,145	19,145	21,634	21,477	21,839
5.2 - INDONSA					3,784	3,764	3,764	4,316	4,570	4,923
5.3 - MUNICIPAL HEALTH					8,236	8,236	8,236	8,407	8,689	9,397
5.4 - TOURISM					2,728	2,728	2,728	2,430	2,568	3,010
5.5 - LOCAL ECONOMIC DEVELOPMENT					10,494	10,494	10,494	8,612	9,977	9,249
5.6 - COMMUNITY DEVELOPMENT					-	-	-	-	-	-
<b>Vote 6 - TECHNICAL SERVICES</b>		<b>-</b>	<b>105,083</b>	<b>111,566</b>	<b>22,678</b>	<b>18,649</b>	<b>18,649</b>	<b>21,807</b>	<b>22,899</b>	<b>24,214</b>
6.1 - PROJECT MANAGEMENT UNIT			105,083	111,566	22,678	18,649	18,649	21,807	22,899	24,214
<b>Vote 7 - WATER PURIFICATION</b>		<b>214,737</b>	<b>114,651</b>	<b>110,006</b>	<b>82,695</b>	<b>82,695</b>	<b>82,695</b>	<b>97,698</b>	<b>102,301</b>	<b>93,239</b>
7.1 - WATER PURIFICATION - ABAQULUSI					5,519	5,519	5,519			
7.2 - WATER PURIFICATION - EDUMBE					4,690	4,690	4,690			
7.3 - WATER PURIFICATION - NONGOMA					6,879	6,879	6,879			
7.4 - WATER PURIFICATION - PONGOLA					6,402	6,402	6,402			
7.5 - WATER PURIFICATION - ULUNDI					10,326	10,326	10,326			
7.6 - WATER PURIFICATION - ZULULAND		214,737	114,651	110,006	48,879	48,879	48,879	97,698	102,301	93,239
<b>Vote 8 - WATER DISTRIBUTION</b>		<b>-</b>	<b>101,312</b>	<b>112,767</b>	<b>106,322</b>	<b>106,322</b>	<b>106,322</b>	<b>84,507</b>	<b>89,366</b>	<b>98,185</b>
WATER DISTRIBUTION - ABAQULUSI					-	-	-			
WATER DISTRIBUTION - EDUMBE					13,265	13,265	13,265			
WATER DISTRIBUTION - NONGOMA					25,259	25,259	25,259			
WATER DISTRIBUTION - PONGOLA					15,747	15,747	15,747			
WATER DISTRIBUTION - ULUNDI					52,031	52,031	52,031			
WATER DISTRIBUTION - ZULULAND			101,312	112,767	-	-	-	84,507	89,366	98,185

DC26 Zululand - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>R thousand</b>										
<b>Vote 9 - WASTE WATER</b>		<b>67,096</b>	<b>7,259</b>	<b>8,246</b>	<b>8,849</b>	<b>8,849</b>	<b>8,849</b>	<b>8,571</b>	<b>8,919</b>	<b>9,439</b>
9.1 - WASTE - ABAQULUSI					127	127	127			
9.2 - WASTE - EDUMBE					956	956	956			
9.3 - WASTE - NONGOMA					2,243	2,243	2,243			
9.4 - WASTE - PONGOLA					946	946	946			
9.5 - WASTE - ULUNDI		67,096	7,259	8,246	4,958	4,939	4,939	8,571	8,919	9,439
<b>Vote 10 - [NAME OF VOTE 10]</b>		-	-	-	-	-	-	-	-	-
10.1 - [Name of sub-vote]										
<b>Vote 11 - [NAME OF VOTE 11]</b>		-	-	-	-	-	-	-	-	-
11.1 - [Name of sub-vote]										
<b>Vote 12 - [NAME OF VOTE 12]</b>		-	-	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]										
<b>Vote 13 - [NAME OF VOTE 13]</b>		-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]										
<b>Vote 14 - [NAME OF VOTE 14]</b>		-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]										
<b>Vote 15 - [NAME OF VOTE 15]</b>		-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]										
<b>Total Expenditure by Vote</b>	2	<b>455,774</b>	<b>521,898</b>	<b>554,401</b>	<b>458,996</b>	<b>457,366</b>	<b>457,366</b>	<b>462,345</b>	<b>481,066</b>	<b>499,027</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>233,016</b>	<b>188,726</b>	<b>148,898</b>	<b>503,386</b>	<b>526,995</b>	<b>526,995</b>	<b>439,325</b>	<b>431,685</b>	<b>379,347</b>

**References**

1. Insert 'Vote'; e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote



DC26 Zululand - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1										
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	17,460	19,764	21,012	22,768	19,928	19,928	19,928	13,851	14,765	15,536
Service charges - sanitation revenue	2	6,455	7,135	8,936	8,900	7,740	7,740	7,740	5,380	5,713	6,050
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other											
Rental of facilities and equipment		106	119	178	158	158	158	158	68	93	99
Interest earned - external investments		11,829	6,980	2,038	1,000	2,071	2,071	2,071	2,000	2,000	2,124
Interest earned - outstanding debtors		445									
Dividends received											
Fines											
Licences and permits											
Agency services											
Transfers recognised - operational		290,600	306,610	305,645	336,761	331,311	331,311	331,311	355,019	384,863	417,994
Other revenue	2	1,834	3,585	12,686	95,357	101,105	101,105	101,105	87,708	83,632	57,124
Gains on disposal of PPE											
Total Revenue (excluding capital transfers and contributions)		328,930	344,194	350,495	464,944	462,314	462,314	462,314	464,045	491,086	499,027
Expenditure By Type											
Employee related costs	2	113,005	128,571	144,056	149,581	152,578	152,578	152,578	153,508	169,486	194,055
Remuneration of councillors		6,054	6,191	6,221	6,175	6,325	6,325	6,325	6,401	6,766	7,151
Debt impairment	3	2,526	6,416	8,248	3,594	3,594	3,594	3,594	3,594	3,817	4,042
Depreciation & asset impairment	2	30,074	29,701	45,070	32,565	32,565	32,565	32,565	45,761	48,598	51,125
Finance charges		11									
Bulk purchases	2	67,096	76,016	74,180	84,868	79,868	79,868	79,868	79,865	84,743	87,178
Other materials	8										
Contracted services		47,846	60,520	55,978	47,383	47,146	47,146	47,146	47,699	50,631	53,516
Transfers and grants		1,042	1,829	200	1,861	30	30	30	-	-	-
Other expenditure	4, 5	188,120	212,654	220,449	132,969	135,259	135,259	135,259	125,517	127,025	101,960
Loss on disposal of PPE											
Total Expenditure		455,774	521,898	554,401	458,998	457,366	457,366	457,366	462,345	491,066	499,027
Surplus/(Deficit)		(126,844)	(177,704)	(203,906)	5,948	4,948	4,948	4,948	1,700	0	(0)
Transfers recognised - capital		359,860	366,430	353,804	497,438	522,047	522,047	522,047	437,625	431,685	379,347
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		233,016	188,726	149,898	503,386	526,995	526,995	526,995	439,325	431,685	379,347
Taxation											
Surplus/(Deficit) after taxation		233,016	188,726	149,898	503,386	526,995	526,995	526,995	439,325	431,685	379,347
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		233,016	188,726	149,898	503,386	526,995	526,995	526,995	439,325	431,685	379,347
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		233,016	188,726	149,898	503,386	526,995	526,995	526,995	439,325	431,685	379,347

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method

DC26 Zululand - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>R thousand</b>	<b>1</b>										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	<b>2</b>										
Vote 1 - COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCE		-	-	-	-	-	-	-	-	-	-
Vote 4 - PLANNING & WSA		-	-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 7 - WATER PURIFICATION		-	-	-	-	-	-	-	-	-	-
Vote 8 - WATER DISTRIBUTION		-	-	-	-	-	-	-	-	-	-
Vote 9 - WASTE WATER		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	<b>7</b>	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>	<b>2</b>										
Vote 1 - COUNCIL		39,318	162	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		4,254	5,363	-	450	450	450	450	-	-	-
Vote 3 - FINANCE		16,441	7,133	3,602	2,050	2,050	2,050	2,050	1,500	-	-
Vote 4 - PLANNING & WSA		11,466	1,637	2,167	2,181	2,181	2,181	2,181	2,229	2,375	2,516
Vote 5 - COMMUNITY DEVELOPMENT		3,888	-	122	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		210,344	309,217	227,277	497,245	520,974	520,974	520,974	435,596	429,310	376,831
Vote 7 - WATER PURIFICATION		-	-	-	-	-	-	-	-	-	-
Vote 8 - WATER DISTRIBUTION		-	-	-	1,300	1,300	1,300	1,300	-	-	-
Vote 9 - WASTE WATER		12,801	-	-	40	40	40	40	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		<b>298,512</b>	<b>323,512</b>	<b>233,167</b>	<b>503,386</b>	<b>526,995</b>	<b>526,995</b>	<b>526,995</b>	<b>439,325</b>	<b>431,685</b>	<b>379,347</b>
<b>Total Capital Expenditure - Vote</b>		<b>298,512</b>	<b>323,512</b>	<b>233,167</b>	<b>503,386</b>	<b>526,995</b>	<b>526,995</b>	<b>526,995</b>	<b>439,325</b>	<b>431,685</b>	<b>379,347</b>
<b>Capital Expenditure - Standard</b>											
<b>Governance and administration</b>		<b>60,013</b>	<b>12,658</b>	<b>3,602</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>1,500</b>	<b>-</b>	<b>-</b>
Executive and council		39,318	162	-	-	-	-	-	-	-	-
Budget and treasury office		16,441	7,133	3,602	2,050	2,050	2,050	2,050	1,500	-	-
Corporate services		4,254	5,363	-	450	450	450	450	-	-	-
<b>Community and public safety</b>		<b>3,888</b>	<b>-</b>	<b>122</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and social services		1,714	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		2,174	-	122	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>11,466</b>	<b>1,637</b>	<b>2,167</b>	<b>2,181</b>	<b>2,181</b>	<b>2,181</b>	<b>2,181</b>	<b>2,229</b>	<b>2,375</b>	<b>2,516</b>
Planning and development		11,466	1,637	2,167	2,181	2,181	2,181	2,181	2,229	2,375	2,516
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>223,145</b>	<b>309,217</b>	<b>227,277</b>	<b>498,705</b>	<b>522,314</b>	<b>522,314</b>	<b>522,314</b>	<b>435,596</b>	<b>429,310</b>	<b>376,831</b>
Electricity		-	-	-	-	-	-	-	-	-	-
Water		210,344	309,217	227,277	498,705	522,314	522,314	522,314	435,596	429,310	376,831
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		12,801	-	-	-	-	-	-	-	-	-
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Standard</b>	<b>3</b>	<b>298,512</b>	<b>323,512</b>	<b>233,167</b>	<b>503,386</b>	<b>526,995</b>	<b>526,995</b>	<b>526,995</b>	<b>439,325</b>	<b>431,685</b>	<b>379,347</b>
<b>Funded by:</b>											
National Government		294,258	309,303	229,444	497,538	522,147	522,147	522,147	437,625	431,685	379,347
Provincial Government		-	389	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	<b>4</b>	<b>294,258</b>	<b>309,702</b>	<b>229,444</b>	<b>497,538</b>	<b>522,147</b>	<b>522,147</b>	<b>522,147</b>	<b>437,625</b>	<b>431,685</b>	<b>379,347</b>
Public contributions & donations	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Borrowing	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Internally generated funds		4,254	13,910	3,723	5,846	4,848	4,848	4,848	1,700	-	-
<b>Total Capital Funding</b>	<b>7</b>	<b>298,512</b>	<b>323,512</b>	<b>233,167</b>	<b>503,386</b>	<b>526,995</b>	<b>526,995</b>	<b>526,995</b>	<b>439,325</b>	<b>431,685</b>	<b>379,347</b>

## References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year.
3. Capital expenditure by standard classification must reconcile to the appropriations by vote.
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure).
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure).
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17.
7. Total Capital Funding must balance with Total Capital Expenditure.
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget.

[illegible][illegible]

WATER DISTRIBUTION - ABAQULUSI  
 WATER DISTRIBUTION - EDUMBE  
 WATER DISTRIBUTION - NONGOMA  
 WATER DISTRIBUTION - PONGOLA  
 WATER DISTRIBUTION - ULUNDI  
 WATER DISTRIBUTION - ZULULAND

Vote 9 - WASTE WATER  
 9.1 - WASTE - ABAQULUSI  
 9.2 - WASTE - EDUMBE  
 9.3 - WASTE - NONGOMA  
 9.4 - WASTE - PONGOLA  
 9.5 - WASTE - ULUNDI

Vote 10 - [NAME OF VOTE 10]  
 10.1 - [Name of sub-vote]

Vote 11 - [NAME OF VOTE 11]  
 11.1 - [Name of sub-vote]

Vote 12 - [NAME OF VOTE 12]  
 12.1 - [Name of sub-vote]

Vote 13 - [NAME OF VOTE 13]  
 13.1 - [Name of sub-vote]

Vote 14 - [NAME OF VOTE 14]  
 14.1 - [Name of sub-vote]

Vote 15 - [NAME OF VOTE 15]  
 15.1 - [Name of sub-vote]

Capital multi-year expenditure sub-total



DC26 Zululand - Table A6 Budgeted Financial Position

Description		Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
ASSETS												
Current assets												
Cash					6	13,863	18,582	18,582	18,582	53,743	53,013	46,586
Call investment deposits	1		89,551	—	—	35,000	35,000	35,000	35,000	30,000	35,000	40,000
Consumer debtors	1		9,959	3,792	8,103	4,406	4,406	4,406	4,406	60,000	61,300	60,500
Other debtors			22,626	12,569	18,418	61,101	61,101	61,101	61,101	5,000	4,900	4,950
Current portion of long-term receivables						1,600	1,600	1,600	1,600	1,700	1,600	1,900
Inventory	2		3,351	3,786	5,507	3,500	3,500	3,500	3,500	3,500	3,550	3,600
Total current assets			125,487	19,646	33,035	119,460	124,189	124,189	124,189	153,943	159,263	157,536
Non current assets												
Long-term receivables			4,009	3,125	5,224	3,200	3,200	3,200	3,200	3,300	3,350	3,350
Investments												
Investment property												
Investment in Associate												
Property, plant and equipment	3		1,760,822	2,065,792	2,254,638	3,150,782	3,174,391	3,174,391	3,174,391	3,613,716	4,045,401	4,424,748
Agricultural						—	—	—	—			
Biological						—	—	—	—			
Intangible			378	384	574	388	388	388	388	400	405	400
Other non-current assets				1,151	1,151	—	—	—	—			
Total non current assets			1,765,209	2,070,452	2,261,588	3,154,369	3,177,979	3,177,979	3,177,979	3,617,416	4,049,156	4,428,498
TOTAL ASSETS			1,890,696	2,090,098	2,294,622	3,273,829	3,302,167	3,302,167	3,302,167	3,771,359	4,208,419	4,586,034
LIABILITIES												
Current liabilities												
Bank overdraft	1			5,499	45,487							
Borrowing	4		—	—	—	—	—	—	—	—	—	—
Consumer deposits			3,218	3,228	3,330	29,000	29,000	29,000	29,000	5,000	4,900	4,700
Trade and other payables	4		85,456	79,695	77,035	60,000	60,000	60,000	60,000	61,000	58,000	51,000
Provisions			5,281	5,869	6,815					2,500	2,600	2,700
Total current liabilities			93,955	94,292	132,667	89,000	89,000	89,000	89,000	68,500	65,500	58,400
Non current liabilities												
Borrowing			—	—	—	—	—	—	—	—	—	—
Provisions			5	5	15,738	—	—	—	—	—	—	—
Total non current liabilities			5	5	15,738	—	—	—	—	—	—	—
TOTAL LIABILITIES			93,960	94,297	148,405	89,000	89,000	89,000	89,000	68,500	65,500	58,400
NET ASSETS			5	1,796,736	1,995,801	2,146,217	3,184,829	3,213,167	3,213,167	3,702,859	4,142,919	4,527,634
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)			1,796,736	1,995,801	2,146,217	3,184,829	3,213,167	3,213,167	3,213,167	3,702,859	4,142,919	4,527,634
Reserves	4		—	—	—	—	—	—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY			5	1,796,736	1,995,801	2,146,217	3,184,829	3,213,167	3,213,167	3,702,859	4,142,919	4,527,634

**References**

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

DC26 Zululand - Table A7 Budgeted Cash Flows

DC25 Zululand - Table A/ Budgeted Cash Flows											
Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates, penalties & collection charges						-	-	-	-	-	-
Service charges			36,357	25,076	26,918	26,918	26,918	26,918	19,230	20,478	21,686
Other revenue					63,808	68,537	68,537	68,537	58,088	58,306	52,035
Government - operating	1	657,071	336,610	305,645	336,761	331,311	331,311	331,311	355,019	384,863	417,994
Government - capital	1		366,430	353,804	497,438	522,047	522,047	522,047	437,625	431,685	379,347
Interest		11,829	6,980	2,038	1,000	2,071	2,071	2,071	2,000	2,000	2,124
Dividends						-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(423,465)	(494,353)	(494,961)	(401,327)	(401,327)	(401,327)	(401,327)	(386,233)	(413,885)	(419,595)
Finance charges		(253)				-	-	-	-	-	-
Transfers and Grants	1		(1,829)	(200)	(1,861)	(30)	(30)	(30)			
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>245,182</b>	<b>219,895</b>	<b>191,402</b>	<b>522,738</b>	<b>549,528</b>	<b>549,528</b>	<b>549,528</b>	<b>485,729</b>	<b>483,447</b>	<b>453,591</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE			23						-	-	-
Decrease (Increase) in non-current debtors			884						-	-	-
Decrease (increase) other non-current receivables			-						-	-	-
Decrease (increase) in non-current investments			-						-	-	-
<b>Payments</b>											
Capital assets		(286,059)	(315,852)	(231,383)	(503,386)	(479,777)	(479,777)	(479,777)	(439,325)	(431,685)	(379,347)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(286,059)</b>	<b>(314,945)</b>	<b>(231,383)</b>	<b>(503,386)</b>	<b>(479,777)</b>	<b>(479,777)</b>	<b>(479,777)</b>	<b>(439,325)</b>	<b>(431,685)</b>	<b>(379,347)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans									-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits		(123)							-	-	-
<b>Payments</b>											
Repayment of borrowing									-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(123)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(41,000)</b>	<b>(95,050)</b>	<b>(39,982)</b>	<b>19,352</b>	<b>69,752</b>	<b>69,752</b>	<b>69,752</b>	<b>46,404</b>	<b>51,762</b>	<b>74,244</b>
Cash/cash equivalents at the year begin:	2	130,551	89,551	(5,499)	(5,499)	(5,499)	(5,499)	(5,499)	(45,481)	923	52,685
Cash/cash equivalents at the year end:	2	89,551	(5,499)	(45,481)	13,853	64,253	64,253	64,253	923	52,685	126,929

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

DC26 Zululand - Table A8 Cash backed reserves/accumulated surplus reconciliation

DC26 Zululand - Table A6 Cash backed reserves/accumulated surplus information

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	89,551	(5,499)	(45,481)	13,853	64,253	64,253	64,253	923	52,685	126,929
Other current investments > 90 days		0	(0)	(0)	35,000	(10,671)	(10,671)	(10,671)	82,820	35,328	(40,343)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>89,551</b>	<b>(5,499)</b>	<b>(45,481)</b>	<b>48,853</b>	<b>53,582</b>	<b>53,582</b>	<b>53,582</b>	<b>83,743</b>	<b>88,013</b>	<b>86,586</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		13,275	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	72,181	56,737	57,855	10,988	9,132	9,132	9,132	11,668	5,643	(13,277)
Other provisions		-	-	-	-	-	-	-	2,500	2,600	2,700
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>85,456</b>	<b>56,737</b>	<b>57,855</b>	<b>10,988</b>	<b>9,132</b>	<b>9,132</b>	<b>9,132</b>	<b>14,158</b>	<b>8,243</b>	<b>(10,577)</b>
<b>Surplus(shortfall)</b>		<b>4,095</b>	<b>(62,237)</b>	<b>(103,336)</b>	<b>37,865</b>	<b>44,450</b>	<b>44,450</b>	<b>44,450</b>	<b>69,585</b>	<b>79,770</b>	<b>97,163</b>

**References**

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

DC26 Zululand - Table A9 Asset Management

2020/2021 - Table A3 Asset management		Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
Description	Audited Outcome		Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
	R thousand										
CAPITAL EXPENDITURE											
<b>Total New Assets</b>	1	298,512	323,512	233,167	503,386	526,995	526,995	439,325	431,685	379,347	
Infrastructure - Road transport		-	1,637	2,167	2,173	2,173	2,173	2,229	2,375	2,516	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	
Infrastructure - Water		281,282	309,217	227,277	495,365	519,974	519,974	435,396	429,310	376,831	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	
Infrastructure - Other		12,801	-	-	-	-	-	-	-	-	
Infrastructure		294,083	310,854	229,444	497,538	522,147	522,147	437,625	431,685	379,347	
Community		-	500	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	
Other assets	6	4,254	12,158	3,723	5,848	4,848	4,848	1,700	-	-	
Agricultural Assets		-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	
Intangibles		176	-	-	-	-	-	-	-	-	
<b>Total Renewal of Existing Assets</b>	2	-	-	-	-	-	-	-	-	-	
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	
Infrastructure		-	-	-	-	-	-	-	-	-	
Community		-	-	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	
Other assets	6	-	-	-	-	-	-	-	-	-	
Agricultural Assets		-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	
Intangibles		-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure</b>	4	-	-	-	-	-	-	-	-	-	
Infrastructure - Road transport		-	1,637	2,167	2,173	2,173	2,173	2,229	2,375	2,516	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	
Infrastructure - Water		281,282	309,217	227,277	495,365	519,974	519,974	435,396	429,310	376,831	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	
Infrastructure - Other		12,801	-	-	-	-	-	-	-	-	
Infrastructure		294,083	310,854	229,444	497,538	522,147	522,147	437,625	431,685	379,347	
Community		-	500	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	
Other assets	6	4,254	12,158	3,723	5,848	4,848	4,848	1,700	-	-	
Agricultural Assets		-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	
Intangibles		176	-	-	-	-	-	-	-	-	
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>	2	298,512	323,512	233,167	503,386	526,995	526,995	439,325	431,685	379,347	
ASSET REGISTER SUMMARY - PPE (WDV)											
Infrastructure - Road transport	5	-	-	-	2,173	2,173	2,173	2,229	2,375	2,516	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	
Infrastructure - Water		1,676,505	2,057,558	2,249,763	3,143,145	3,167,756	3,167,756	3,609,787	4,043,025	4,452,232	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	
Infrastructure		1,676,908	2,057,558	2,249,763	3,145,321	3,169,931	3,169,931	3,612,016	4,045,401	4,424,748	
Community		-	-	-	-	-	-	-	-	-	
Heritage assets		683	1,151	1,151	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	
Other assets		83,231	7,083	3,723	5,460	4,460	4,460	1,700	-	-	
Agricultural Assets		-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	
Intangibles		378	384	574	388	388	388	400	405	400	
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	1,761,200	2,066,176	2,255,212	3,151,169	3,174,779	3,174,779	3,614,116	4,045,806	4,425,148	
EXPENDITURE OTHER ITEMS											
<b>Depreciation &amp; asset impairment</b>		30,074	29,701	45,070	32,565	32,565	32,565	45,761	48,598	51,125	
<b>Repairs and Maintenance by Asset Class</b>	3	38,259	47,350	41,115	34,035	32,597	32,597	32,597	34,593	36,633	
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	
Infrastructure - Water		32,788	41,895	33,535	27,148	25,148	25,148	25,148	26,707	28,283	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	
Infrastructure		32,788	41,895	33,535	27,148	25,148	25,148	25,148	26,707	28,283	
Community		-	239	893	250	100	100	100	106	112	
Heritage assets		-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	
Other assets	6, 7	5,471	5,198	6,888	6,637	7,349	7,349	7,349	7,779	8,238	
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		68,333	77,031	86,185	66,600	65,162	65,162	78,358	83,190	87,758	
<b>Renewal of Existing Assets as % of total capex</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
<b>Renewal of Existing Assets as % of deprecn</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
<b>R&amp;M as a % of PPE</b>		2.2%	2.3%	1.8%	1.1%	1.0%	1.0%	0.9%	0.9%	0.8%	
<b>Renewal and R&amp;M as a % of PPE</b>		2.0%	2.0%	2.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	

## References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category



DC26 Zululand - Table A10 Basic service delivery measurement

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2015/17 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		—	31,597	30,756	30,920	30,920	30,920	51,653	53,753	54,965
Piped water inside yard (but not in dwelling)		51,000	42,573	46,935	49,353	49,353	49,353	31,315	32,410	55,700
Using public tap (at least min.service level)	2	18,000	27,125	29,510	29,811	29,811	29,811	15,368	15,550	16,610
Other water supply (at least min.service level)	4	—	—	—	15,368	15,368	15,368	—	—	—
<i>Minimum Service Level and Above sub-total</i>	3	69,000	101,295	107,201	125,452	125,452	125,452	98,336	101,713	127,275
Using public tap (< min.service level)	3	—	17,853	29,510	15,368	15,368	15,368	15,720	16,020	17,100
Other water supply (< min.service level)	4	—	—	—	—	—	—	13,750	14,500	17,000
No water supply	4	—	38,706	34,215	32,566	32,566	32,566	32,566	33,221	31,000
<i>Below Minimum Service Level sub-total</i>	4	—	56,559	63,725	47,934	47,934	47,934	62,036	63,741	65,100
<b>Total number of households</b>	5	69,000	157,854	170,928	173,386	173,386	173,386	160,372	165,454	192,375
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		—	30,258	30,265	30,920	30,920	30,920	30,000	310,000	31,500
Flush toilet (with septic tank)		—	1,364	1,364	866	866	866	866	950	1,500
Chemical toilet		—	—	—	—	—	—	—	—	—
Pit toilet (ventilated)		75,000	69,475	80,205	89,830	89,830	89,830	89,830	82,130	93,200
Other toilet provisions (> min.service level)		—	—	—	—	—	—	—	—	—
<i>Minimum Service Level and Above sub-total</i>		75,000	101,097	111,834	121,616	121,616	121,616	120,696	403,080	126,200
Bucket toilet		—	—	—	—	—	—	—	—	—
Other toilet provisions (< min.service level)		—	—	—	—	—	—	—	—	—
No toilet provisions		—	56,757	46,027	36,150	36,150	36,150	36,150	33,850	32,700
<i>Below Minimum Service Level sub-total</i>		—	56,757	46,027	36,150	36,150	36,150	36,150	33,850	32,700
<b>Total number of households</b>	5	75,000	157,854	157,861	157,766	157,766	157,766	158,846	436,930	158,900
<b>Energy:</b>										
Electricity (at least min.service level)		—	—	—	—	—	—	—	—	—
Electricity - prepaid (min.service level)		—	—	—	—	—	—	—	—	—
<i>Minimum Service Level and Above sub-total</i>		—	—	—	—	—	—	—	—	—
Electricity (< min.service level)		—	—	—	—	—	—	—	—	—
Electricity - prepaid (< min. service level)		—	—	—	—	—	—	—	—	—
Other energy sources		—	—	—	—	—	—	—	—	—
<i>Below Minimum Service Level sub-total</i>		—	—	—	—	—	—	—	—	—
<b>Total number of households</b>	5	—	—	—	—	—	—	—	—	—
<b>Refuse:</b>										
Removed at least once a week		—	—	—	—	—	—	—	—	—
<i>Minimum Service Level and Above sub-total</i>		—	—	—	—	—	—	—	—	—
Removed less frequently than once a week		—	—	—	—	—	—	—	—	—
Using communal refuse dump		—	—	—	—	—	—	—	—	—
Using own refuse dump		—	—	—	—	—	—	—	—	—
Other rubbish disposal		—	—	—	—	—	—	—	—	—
No rubbish disposal		—	—	—	—	—	—	—	—	—
<i>Below Minimum Service Level sub-total</i>		—	—	—	—	—	—	—	—	—
<b>Total number of households</b>	5	—	—	—	—	—	—	—	—	—
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		96,000	101,295	141,416	148,487	148,487	148,487	148,487	149,487	148,487
Sanitation (free minimum level service)		—	—	—	—	—	—	—	—	—
Electricity/other energy (50kwh per household per month)		—	—	—	—	—	—	—	—	—
Refuse (removed at least once a week)		—	—	—	—	—	—	—	—	—
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>	8									
Water (6 kilolitres per indigent household per month)		—	—	848	891	891	891	636	700	770
Sanitation (free sanitation service to indigent households)		—	—	—	—	—	—	—	—	—
Electricity/other energy (50kwh per indigent household per month)		—	—	—	—	—	—	—	—	—
Refuse (removed once a week for indigent households)		—	—	—	—	—	—	—	—	—
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>										
<b>Total cost of FBS provided</b>		—	—	848	891	891	891	636	700	770
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)										
Water (kilolitres per household per month)								880,528	968,581	1,065,439
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA										
Water (in excess of 6 kilolitres per indigent household per month)										
Sanitation (in excess of free sanitation service to indigent households)										
Electricity/other energy (in excess of 50 kwh per indigent household per month)										
Refuse (in excess of one removal a week for indigent households)										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
<b>Total revenue cost of subsidised services provided</b>	6									

**References**

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service

DC26 Zululand - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

DC26 Zululand - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'					Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1: 2017/18	Budget Year +2: 2018/19
R thousand											
<b>REVENUE ITEMS:</b>											
<b>Property rates</b>	6										
Total Property Rates											
less Revenue Foregone (exemptions, reductions and rebates and impermissible value in excess of section 17 of MPRA)											
Net Property Rates											
<b>Service charges - electricity revenue</b>	6										
Total Service charges - electricity revenue											
less Revenue Foregone (in excess of 50 kWh per indigent household per month)											
less Cost of Free Basic Services (50 kWh per indigent household per month)											
Net Service charges - electricity revenue											
<b>Service charges - water revenue</b>	6										
Total Service charges - water revenue		17,488	19,764	21,560	23,859	20,819	20,819	20,964	14,550	15,534	15,936
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
less Cost of Free Basic Services (6 kilolitres per indigent household per month)				646	687	891	891	991	700	770	
Net Service charges - water revenue		17,488	19,764	21,012	22,788	19,928	19,928	19,928	13,851	14,765	15,936
<b>Service charges - sanitation revenue</b>											
Total Service charges - sanitation revenue		6,455	7,135	8,936	8,900	7,740	7,740	7,740	5,380	5,713	6,050
less Revenue Foregone (in excess of free sanitation services to indigent households)											
less Cost of Free Basic Services (free sanitation services to indigent households)											
Net Service charges - sanitation revenue		6,455	7,135	8,936	8,900	7,740	7,740	7,740	5,380	5,713	6,050
<b>Service charges - refuse revenue</b>	6										
Total refuse removal revenue											
Total landfill revenue											
less Revenue Foregone (in excess of one removal a week to indigent households)											
less Cost of Free Basic Services (removed once a week to indigent households)											
Net Service charges - refuse revenue											
<b>Other Revenue by source</b>											
Accumulated Surplus					59,792	59,792	59,792	59,792	41,547	25,034	5,889
Other Revenue		1,834	3,585	12,686	3,000	8,748	8,748	8,748			
Accumulated Surplus: Breakdown Depreciation					32,565	32,565	32,565	32,565	45,761	48,598	51,125
<b>Total 'Other' Revenue</b>	3	1,834	3,585	12,686	95,357	101,105	101,105	101,105	87,308	83,832	57,124
	1										
<b>EXPENDITURE ITEMS:</b>											
<b>Employee related costs</b>	2										
Basic Salaries and Wages		80,040	120,511	144,056	103,391	103,391	123,391	103,391	117,765	130,720	142,885
Pension and UIF Contributions		16,980			14,137	14,137	14,137	14,137	14,750	16,082	16,635
Medical Aid Contributions					7,278	7,278	7,278	7,278	8,639	9,874	11,376
Overtime		4,528				2,851	2,397	2,997			
Performance Bonus		646									
Motor Vehicle Allowance		5,766			6,933	6,933	6,933	6,933	7,717	8,512	9,718
Cellphone Allowance					660	660	660	660	630	575	646
Housing Allowances		811			830	830	830	830	919	1,025	1,171
Other benefits and allowances		3,486			18,356	18,356	14,069	18,356	3,007	3,196	3,516
Payments in lieu of leave											
Long service awards											
Post-retirement benefit obligations											
<b>sub-total</b>	4										
Less: Employees costs capitalised to PPE	5	113,085	128,571	144,056	149,581	152,578	152,578	152,578	153,508	169,488	194,055
<b>Total Employee related costs</b>	1	113,085	128,571	144,056	149,581	152,578	152,578	152,578	153,508	169,488	194,055
<b>Contributions recognised - capital</b>											
List contributions by contract											
<b>Total Contributions recognised - capital</b>											
<b>Depreciation &amp; asset impairment</b>											
Depreciation of Property, Plant & Equipment		30,074	29,701	45,070	32,565	32,565	32,565	32,565	45,761	48,598	51,125
Leases amortisation											
Capital asset impairment											
Depreciation resulting from revaluation of PPE											
<b>Total Depreciation &amp; asset impairment</b>	10	30,074	29,701	45,070	32,565	32,565	32,565	32,565	45,761	48,598	51,125
<b>Bulk purchases</b>	1										
Electricity Bulk Purchases		28,100	76,016	74,180	37,965	32,965	32,965	32,965	32,965	34,980	35,836
Water Bulk Purchases		37,967			51,902	46,903	46,903	46,903	46,900	49,774	51,343
<b>Total bulk purchases</b>	1	67,066	76,016	74,180	84,868	79,868	79,868	79,868	79,865	84,754	87,178
<b>Transfers and grants</b>											
Cash transfers and grants		1,042	1,828	200	1,861	30	30	30			
Non-cash transfers and grants											
<b>Total transfers and grants</b>	1	1,042	1,828	200	1,861	30	30	30			
<b>Contracted services</b>											
REPAIRS AND MAINTENANCE		38,258	60,520	41,115	34,035	32,597	32,597	32,597	37,597	34,593	36,633
CLEANING SERVICES		1,770		14,883	2,380	2,862	2,862	2,862	2,662	2,527	2,975
SECURITY SERVICES		7,350			12,315	11,316	11,316	11,316	11,315	12,016	12,643
INTERNAL AUDIT											
METER READING SERVICES		469			557	557	557	557	500	219	337

check

**Expenditures**

1. Must reconcile with Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)
4. Expenditure to meet any 'unfunded obligations'
5. This sub-total must agree with the total on SA22, but excluding councilor and board member items
6. Include a note for each revenue item that is affected by 'revenue foregone'
7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)

DC26 Zululand - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - COUNCIL	Vote 2 - CORPORATE SERVICES	Vote 3 - FINANCE	Vote 4 - PLANNING & WSA	Vote 5 - COMMUNITY DEVELOPME NT	Vote 6 - TECHNICAL SERVICES	Vote 7 - WATER PURIFICATION	Vote 8 - WATER DISTRIBUTION	Vote 9 - WASTE WATER	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
<b>Revenue By Source</b>																	
Property rates																	-
Property rates - penalties & collection charges																	-
Service charges - electricity revenue																	-
Service charges - water revenue									13,851								13,851
Service charges - sanitation revenue										5,380							5,380
Service charges - refuse revenue																	-
Service charges - other																	-
Rental of facilities and equipment				E3													E3
Interest earned - external investments				2,000													2,000
Interest earned - outstanding debtors																	-
Dividends received																	-
Fines																	-
Licences and permits																	-
Agency services																	-
Other revenue				87,707													87,707
Transfers recognised - operational				349,084	400	1,911	3,624										355,019
Gains on disposal of PPE																	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	-	438,879	400	1,911	3,624	-	13,851	5,380	-	-	-	-	-	-	464,044
<b>Expenditure By Type</b>																	
Employee related costs		6,884	25,166	18,967	9,538	22,253	11,083	34,223	21,563	2,698							152,147
Remuneration of councillors		6,461															6,461
Debt impairment				3,584													3,584
Depreciation & asset impairment				45,781													45,781
Finance charges																	-
Bulk purchases								48,865	33,060								79,865
Other materials																	-
Contracted services			21,352	74		100			78,173								47,619
Transfers and grants																	-
Other expenditure																	-
Loss on disposal of PPE		26,614	26,051	11,313	4,982	23,248	10,514	13,599	6,481	5,572							128,857
<b>Total Expenditure</b>		39,902	71,561	78,800	14,101	45,599	21,807	97,863	84,507	8,571	-	-	-	-	-	-	462,344
<b>Surplus/(Deficit)</b>		(39,902)	(71,561)	360,079	(13,701)	(43,688)	(17,883)	(87,863)	(70,657)	(3,191)	-	-	-	-	-	-	1,700
Transfers recognised - capital					2,229		438,396										437,625
Contributions recognised - capital																	-
Contributed assets																	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		(39,902)	(71,561)	360,079	(11,472)	(43,688)	417,413	(87,863)	(70,657)	(3,191)	-	-	-	-	-	-	438,325

**References**

1. Departmental columns to be based on municipal organisation structure



## DC26 Zululand - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Supporting Table on Budgeting 2015/16 to Budgeted Medium Term Forecast									2016/17 Medium Term Revenue & Expenditure Framework		
Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome			
R thousand											
<b>ASSETS</b>											
<b>Call investment deposits</b>											
Call deposits < 90 days		89,551	—	—	35,000	35,000	35,000	35,000	30,000	35,000	40,000
Other current investments > 90 days											
<b>Total Call investment deposits</b>	2	89,551	—	—	35,000	35,000	35,000	35,000	30,000	35,000	40,000
<b>Consumer debtors</b>											
Consumer debtors		9,959	3,792	8,103	4,406	4,406	4,406	4,406	60,000	61,000	60,500
Less: Provision for debt impairment											
<b>Total Consumer debtors</b>	2	9,959	3,792	8,103	4,406	4,406	4,406	4,406	60,000	61,000	60,500
<b>Debt impairment provision</b>											
Balance at the beginning of the year											
Contributions to the provision		2,526	6,416						3,594	3,817	4,042
Bad debts written off				8,246	3,594	3,594	3,594	3,594			
<b>Balance at end of year</b>		2,526	6,416	8,246	3,594	3,594	3,594	3,594	3,594	3,817	4,042
<b>Property, plant and equipment (PPE)</b>											
PPE at cost/valuation (excl. finance leases)		1,760,822	2,065,792	2,254,638	3,150,782	3,174,391	3,174,391	3,174,391	3,613,716	4,045,401	4,424,748
Leases recognised as PPE											
Less: Accumulated depreciation											
<b>Total Property, plant and equipment (PPE)</b>	2	1,760,822	2,065,792	2,254,638	3,150,782	3,174,391	3,174,391	3,174,391	3,613,716	4,045,401	4,424,748
<b>LIABILITIES</b>											
<b>Current liabilities - Borrowing</b>											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities											
<b>Total Current liabilities - Borrowing</b>		—	—	—	—	—	—	—	—	—	—
<b>Trade and other payables</b>											
Trade and other creditors		72,181	79,695	77,035	60,000	60,000	60,000	60,000	61,000	58,000	51,000
Unspent conditional transfers		13,275									
VAT											
<b>Total Trade and other payables</b>	2	85,456	79,695	77,035	60,000	60,000	60,000	60,000	61,000	58,000	51,000
<b>Non current liabilities - Borrowing</b>											
Borrowing											
Finance leases (including PPP asset element)											
<b>Total Non current liabilities - Borrowing</b>	4	—	—	—	—	—	—	—	—	—	—
<b>Provisions - non-current</b>											
Retirement benefits											
List other major provision items											
Refuse landfill site rehabilitation											
Other		5	5	15,738							
<b>Total Provisions - non-current</b>		5	5	15,738	—	—	—	—	—	—	—
<b>CHANGES IN NET ASSETS</b>											
<b>Accumulated Surplus/(Deficit)</b>											
Accumulated Surplus/(Deficit) - opening balance		1,563,720	1,807,076	1,996,319	2,681,443	2,686,172	2,686,172	2,686,172	3,263,534	3,711,234	4,148,287
GRAP adjustments											
Restated balance		1,563,720	1,807,076	1,996,319	2,681,443	2,686,172	2,686,172	2,686,172	3,263,534	3,711,234	4,148,287
Surplus/(Deficit)		233,016	188,726	149,898	503,386	526,995	526,995	526,995	439,325	431,685	379,347
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
<b>Accumulated Surplus/(Deficit)</b>	1	1,796,736	1,995,801	2,146,217	3,184,829	3,213,167	3,213,167	3,213,167	3,702,859	4,142,919	4,527,634
<b>Reserves</b>											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
<b>Total Reserves</b>	2	—	—	—	—	—	—	—	—	—	—
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	1,796,736	1,995,801	2,146,217	3,184,829	3,213,167	3,213,167	3,213,167	3,702,859	4,142,919	4,527,634

**Total capital expenditure includes expenditure on nationally significant priorities:**

[illegible]

DC26 Zululand - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand												
Governance and administration	To develop internal capacity to ensure effective and efficient service delivery			307,245	295,069	314,820	420,721	422,521	422,521	438,880	467,666	474,202
Community and public safety	To promote social development			17,140	1,891	1,729	1,815	1,815	1,815	1,911	2,022	2,139
Economic and environmental services	To promote economic development			4,863	9,532	3,564	940	940	940	400	900	1,090
Trading services	To facilitate the delivery of sustainable infrastructure and services			59,196	80,620	150,171	41,468	37,038	37,038	22,854	20,478	21,686
							</					

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

DC26 Zululand - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand												
Governance and administration	To develop internal capacity to ensure effective and efficient service delivery			100,847	136,406	151,802	174,953	179,575	179,575	190,271	205,932	208,853
Community and public safety	To promote social development			57,303	40,419	42,797	46,565	44,387	44,387	45,899	46,725	45,307
Economic and environmental services	To promote economic development			15,791	15,769	17,216	16,634	16,889	16,889	14,102	14,623	15,751
Trading services	To facilitate the delivery of sustainable infrastructure and services			281,833	328,305	342,585	220,544	216,514	216,514	212,073	223,483	228,067
												</

### References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

DC26 Zululand - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

DC26 Zululand - Supporting Table SA6 Reconciliation of IDP Strategic Objectives and Budget (capital expenditure)													
Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
R thousand													
Governance and administration	To develop internal capacity to ensure effective and efficient service delivery	A		60,013	12,668	3,602	2,500	2,500	2,500	1,500			
Community and public safety	To promote social development	B		3,668	-	122	-						
Economic and environmental services	To promote economic development	C		11,466	1,637	2,167	2,181	2,181	2,181	2,229	2,375	2,516	
Trading services	To facilitate the delivery of sustainable infrastructure and services	D		223,145	309,217	227,277	488,765	522,314	522,314	435,596	428,315	376,831	
		E											
		F											
		G											
		H											
		I											
		J											
		K											
		L											
		M											
		N											
		O											
		P											
Allocations to other priorities				3									
Total Capital Expenditure				1	298,512	323,512	233,167	503,386	526,995	526,995	439,325	431,685	379,347

## References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. Goal code must be used on Table SA36



**DC26 Zululand - Supporting Table SA7 Measureable performance objectives**[illegible]

[illegible]

**DC26 Zululand - Entitles measureable performance objectives**

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

DC26 Zululand - Supporting Table SA8 Performance indicators and benchmarks

DC26 Zululand - Supporting Table SA6 Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>Borrowing Management</b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	1.3	0.2	0.2	1.3	1.4	1.4	1.4	2.2	2.4	2.7
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.3	0.2	0.2	1.3	1.4	1.4	1.4	2.2	2.4	2.7
Liquidity Ratio	Monetary Assets/Current Liabilities	1.0	-	0.0	0.5	0.6	0.6	0.6	1.2	1.3	1.5
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing %		0.0%	137.3%	83.7%	85.0%	97.3%	97.3%	97.3%	100.0%	100.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	134.0%	83.7%	85.0%	97.3%	97.3%	97.3%	100.0%	100.0%	100.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	11.1%	5.7%	9.3%	15.1%	15.2%	15.2%	15.2%	15.1%	14.5%	14.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		60.6%	-1449.2%	-169.4%	433.1%	93.4%	93.4%	93.4%	6609.8%	110.1%	40.2%
<b>Other Indicators</b>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kL)										
	Total Cost of Losses (Rand '000)	9628755	6546208.01	7514314.733	3274517	2781542	3452064	3452064	7514314.733	6762853.26	6386594.634
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	0	0	0	0	0	0	0	0	0
Employee costs	Employee costs/(Total Revenue - capital revenue)	34.4%	37.4%	41.1%	32.2%	33.0%	33.0%	33.0%	33.1%	34.5%	38.9%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	38.1%	38.2%	45.2%	33.5%	34.4%	34.4%		34.5%	35.9%	40.3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	11.6%	13.8%	11.7%	7.3%	7.1%	7.1%		7.0%	7.0%	7.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9.1%	8.6%	12.9%	7.0%	7.0%	7.0%	7.0%	9.9%	9.9%	10.2%
<b>IDP regulation financial viability indicators</b>											
I. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	5.5	18.4	44.9	61.9	61.9	61.9	65.5	54.5	50.0	38.2
II.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	135.7%	80.6%	81.4%	210.9%	241.2%	241.2%	241.2%	345.3%	328.1%	309.2%
III. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	3.4	(0.2)	(1.4)	0.5	2.2	2.2	2.2	0.0	1.7	3.9

**References**

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

DC26 Zululand - Supporting Table SA9 Social, economic and demographic statistics and assumptions

[illegible]





[illegible]

		Total cost of FBS - Electricity for informal settlements	-	-	-	-	-	-	-	-
Water	Ref.	Location of households for each type of FBS								
List type of FBS service		Formal settlements - (6 kilolitre per indigent household per month R'000)			848,435	890,921	850,521	890,921	636,181	629,300
		Number of HH receiving this type of FBS	86,000	101,295	141,416	148,487	146,467	148,487	148,487	148,487
		Informal settlements (R'000)								
		Number of HH receiving this type of FBS								
		Informal settlements targeted for upgrading (R'000)								
		Number of HH receiving this type of FBS								
		Living in informal backyard rental agreement (R'000)								
		Number of HH receiving this type of FBS								
		Other (R'000)								
		Number of HH receiving this type of FBS								
		Total cost of FBS - Water for informal settlements	-	-	-	-	-	-	-	-
Sanitation	Ref.	Location of households for each type of FBS								
List type of FBS service		Formal settlements - (free sanitation service to indigent households)								
		Number of HH receiving this type of FBS								
		Informal settlements (R'000)								
		Number of HH receiving this type of FBS								
		Informal settlements targeted for upgrading (R'000)								
		Number of HH receiving this type of FBS								
		Living in informal backyard rental agreement (R'000)								
		Number of HH receiving this type of FBS								
		Other (R'000)								
		Number of HH receiving this type of FBS								
		Total cost of FBS - Sanitation for informal settlements	-	-	-	-	-	-	-	-
Refuse Removal	Ref.	Location of households for each type of FBS								
List type of FBS service		Formal settlements - (removed once a week to indigent households)								
		Number of HH receiving this type of FBS								
		Informal settlements (R'000)								
		Number of HH receiving this type of FBS								
		Informal settlements targeted for upgrading (R'000)								
		Number of HH receiving this type of FBS								
		Living in informal backyard rental agreement (R'000)								
		Number of HH receiving this type of FBS								
		Other (R'000)								
		Number of HH receiving this type of FBS								
		Total cost of FBS - Refuse Removal for informal settlements	-	-	-	-	-	-	-	-

#### References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations
7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group
8. Stand distance <= 200m from dwelling
9. Stand distance > 200m from dwelling

DC26 Zululand Supporting Table SA10 Funding measurement

DC26 Zululand Supporting Table SA10 Funding measurement												
Description	MFMA section	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	89,551	(5,499)	(46,481)	13,853	64,253	64,253	64,253	923	52,685	126,929
Cash + investments at the yr end less applications - R'000	18(1)b	2	4,085	(62,237)	(103,338)	37,865	44,450	44,450	44,450	69,585	79,770	97,163
Cash year end/monthly employee/supplier payments	18(1)b	3	3.4	(0.2)	(1.4)	0.5	2.2	2.2	2.2	0.0	1.7	3.9
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	233,016	188,726	149,898	503,386	526,995	526,995	526,995	439,325	431,685	379,347
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	6.5%	5.3%	(0.3%)	(18.6%)	(6.0%)	(6.0%)	(36.5%)	0.5%	(0.1%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	117.8%	58.6%	71.3%	74.0%	74.0%	74.0%	72.2%	75.6%	93.4%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	10.6%	23.9%	27.5%	11.3%	13.0%	13.0%	13.0%	18.7%	18.6%	18.6%
Capital payments % of capital expenditure	18(1)c;19	8	95.8%	97.6%	99.2%	100.0%	91.0%	91.0%	91.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								100.0%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(49.8%)	68.2%	143.8%	0.0%	0.0%	0.0%	(0.6%)	1.5%	(0.5%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(22.1%)	67.2%	(38.7%)	0.0%	0.0%	0.0%	3.1%	1.5%	0.0%
R&M % of Property Plant & Equipment	20(1)(v)	13	2.2%	2.3%	1.8%	1.1%	1.0%	1.0%	1.0%	0.9%	0.9%	0.8%
Asset renewal % of capital budget	20(1)(v)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**References**

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection



**DC26 Zululand - Supporting Table SA11 Property rates summary**

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>Valuation:</b>	1									
Date of valuation:										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
<b>Valuation reductions:</b>										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
<b>Total valuation reductions:</b>		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
<b>Rating:</b>										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
<b>Rate revenue:</b>										
Rate revenue budget (R'000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
<b>Total rebates,exemptns,reductns,discs (R'000)</b>		-	-	-	-	-	-	-	-	-

**References**

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

DC26 Zululand - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(a) note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
<b>Current Year 2015/16</b>																	
<b>Valuation:</b>																	
No. of properties																	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
<b>Valuation reductions:</b>																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
<b>Total valuation reductions:</b>	2																
Total value used for rating (Rm)																	
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
<b>Rating:</b>																	
Average rate	3																
Rate revenue budget (R'000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
<b>Total rebates, exemptions, reductions, discounts (R'000)</b>																	

**References**

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Includes value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Includes areas collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

DC26 Zululand - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Induct.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
<b>Budget Year 2016/17</b>																	
<b>Valuation:</b>																	
No. of properties																	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Fiat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
<b>Valuation reductions:</b>																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/part (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
<b>Total valuation reductions:</b>	2																
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
<b>Rating:</b>																	
Average rate	3																
Rate revenue budget (R'000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)																	
Special rating areas (R'000)	4																
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptions, reductions, discounts (R'000)																	

**References**

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

DC26 Zululand - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2012/13	2013/14	2014/15	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework		
							Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>Property rates (rate in the Rand)</b>	1								
Residential properties									
Residential properties - vacant land									
Formal/informal settlements									
Small holdings									
Farm properties - used									
Farm properties - not used									
Industrial properties									
Business and commercial properties									
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
<b>Exemptions, reductions and rebates (Rands)</b>									
<b>Residential properties</b>									
R15 000 threshold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
<b>Other rebates or exemptions</b>	2								
<b>Water tariffs</b>									
<b>Domestic</b>									
Basic charge/fix fee (Rands/month)									
Service point - vacant land (Rands/month)									
Water usage - flat rate tariff (c/k)									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/k)		0-6 kl							
Water usage - Block 2 (c/k)		7-30kl	4	4		6	7	7	8
Water usage - Block 3 (c/k)		31-40kl	5	5		7	8	9	13
Water usage - Block 4 (c/k)		>40kl	7	7		9	11	12	13
<b>Other</b>	2								
<b>Waste water tariffs</b>									
<b>Domestic</b>									
Basic charge/fix fee (Rands/month)									
Service point - vacant land (Rands/month)									
Waste water - flat rate tariff (c/k)									
Volumetric charge - Block 1 (c/k)		(fill in structure)							
Volumetric charge - Block 2 (c/k)		(fill in structure)							
Volumetric charge - Block 3 (c/k)		(fill in structure)							
Volumetric charge - Block 4 (c/k)		(fill in structure)							
<b>Other</b>	2								
<b>Electricity tariffs</b>									
<b>Domestic</b>									
Basic charge/fix fee (Rands/month)									
Service point - vacant land (Rands/month)									
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter (c/kwh)									
Flat rate tariff - prepaid (c/kwh)									
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
<b>Other</b>	2								
<b>Waste management tariffs</b>									
<b>Domestic</b>									
Street cleaning charge									
Basic charge/fix fee									
80l bin - once a week									
250l bin - once a week									

## References

1. If properties are not rated or zero rated this must be indicated as such

2. Please provide detailed descriptions on Sheet SA13b

## DC26 Zululand - Supporting Table SA13b Service Tariffs by category - explanatory

[illegible]



DC26 Zululand - Supporting Table SA14 Household bills

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17 % incr.	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Rand/cent											
<b>Monthly Account for Household - 'Middle Income Range'</b>	1										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy		4.40	4.40	4.84	6.00	6.00	6.00	10.0%	6.52	7.18	7.89
Water: Consumption		116.09		128.00	155.00	155.00	155.00	10.0%	170.53	187.58	206.34
Sanitation		48.76		53.64	80.88	80.88	80.88	10.0%	88.97	97.87	107.66
Refuse removal											
Other											
sub-total		169.25	4.40	186.48	241.88	241.88	241.88	10.0%	266.02	292.63	321.89
VAT on Services											
Total large household bill:		169.25	4.40	186.48	241.88	241.88	241.88	10.0%	266.02	292.63	321.89
% increase/decrease			(97.4%)	4,138.1%	29.7%	-	-		10.0%	10.0%	10.0%
<b>Monthly Account for Household - 'Affordable Range'</b>	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy		4.40		4.40	6.00	6.00	6.00	10.0%	6.52	7.18	7.89
Water: Consumption		116.09		128.00	155.00	155.00	155.00	10.0%	170.53	187.58	206.34
Sanitation		48.76		53.64	80.88	80.88	80.88	10.0%	88.97	97.87	107.66
Refuse removal											
Other											
sub-total		169.25	-	186.04	241.88	241.88	241.88	10.0%	266.02	292.63	321.89
VAT on Services											
Total small household bill:		169.25	-	186.04	241.88	241.88	241.88	10.0%	266.02	292.63	321.89
% increase/decrease			(100.0%)	-	30.0%	-	-		10.0%	10.0%	10.0%
<b>Monthly Account for Household - 'Indigent'</b>	3										
<b>Household receiving free basic services</b>											
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/decrease			-	-	-	-	-		-	-	-

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

**DC26 Zululand - Supporting Table SA15 Investment particulars by type**

2016/17 Medium Term Revenue & Expenditure Framework										
Investment type	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		89,551	—	—	35,000	35,000	35,000	30,000	35,000	40,000
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	89,551	—	—	35,000	35,000	35,000	30,000	35,000	40,000
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		—	—	—	—	—	—	—	—	—
Consolidated total:		89,551	—	—	35,000	35,000	35,000	30,000	35,000	40,000

**References**

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)



DC26 Zululand - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment
Name of institution & Investment ID	1	Yrs/Months							
<b>Parent municipality</b>									
Zululand District Municipality		Months	Call Deposit	No	Variable	5	0	0	32 Days
Municipality sub-total									
<b>Entities</b>									
Entities sub-total									
<b>TOTAL INVESTMENTS AND INTEREST</b>	1								

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)
2. List investments in expiry date order

**DC26 Zululand - Supporting Table SA17 Borrowing**

Borrowing - Categorised by type	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>R thousand</b>										
<b>Parent municipality</b>										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
<b>Municipality sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Entities</b>										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Borrowing</b>	1	-	-	-	-	-	-	-	-	-

<b>Unspent Borrowing - Categorised by type</b>										
<b>Parent municipality</b>										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
<b>Municipality sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Entities</b>										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Unspent Borrowing</b>	1	-	-	-	-	-	-	-	-	-

**References**

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

DC26 Zululand - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>R thousand</b>										
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		266,311	297,733	305,590	334,696	327,382	327,382	352,708	381,941	414,855
Local Government Equitable Share		258,854	276,930	297,420	322,706	322,706	322,706	347,834	380,691	413,855
Finance Management		1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,000
Municipal Systems Improvement		1,000	990	934	940	940	940			
Water Services Operating Subsidy			15,721	3,500	6,000					
EPWP Incentive		5,207	2,942	2,486	3,800	2,498	2,486	3,624		
Other transfers/grants [insert description]										
<b>Provincial Government:</b>		1,926	4,115	1,979	2,065	2,065	2,065	2,311	2,922	3,139
Shared services		385	2,276	250	250	250	250	400	900	1,000
Art centre Subsidies (Indonsa Grant)		1,551	1,639	1,729	1,815	1,815	1,815	1,911	2,022	2,139
Councillor Training			200							
Growth Development summit				346						
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total Operating Transfers and Grants</b>	5	268,237	301,848	307,569	336,761	329,447	329,447	355,019	384,863	417,994
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		341,863	364,049	345,860	497,538	522,697	522,697	437,625	431,685	379,347
Municipal Infrastructure Grant (MIG)		275,487	261,545	241,622	221,359	221,359	221,359	219,314	235,355	249,631
Regional Bulk Infrastructure		64,500	53,081	62,866	195,000	185,000	185,000	108,011	60,322	23,200
Rural Roads Asset Management Systems Grant		1,776	1,866	2,167	2,173	2,173	2,173	2,229	2,375	2,516
Municipal Water Infrastructure Grant			37,170	39,205	79,006	79,006	79,006			
Water services infrastructure Grant								109,071	133,633	104,000
Rural sanitation			4,500							
Massification			5,887							
Drought relief				4,444		35,159	35,159			
<b>Provincial Government:</b>		-	7,143	1,017	-	-	-	-	-	-
Airport			6,499	1,017						
ACIP			644	1,017						
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total Capital Transfers and Grants</b>	5	341,863	371,193	346,878	497,538	522,697	522,697	437,625	431,685	379,347
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		610,100	673,040	654,447	834,299	852,144	852,144	792,644	816,548	797,341

References

- Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Total transfers and grants must reconcile to Budgeted Cash Flows
- Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

DC26 Zululand - Supporting Table SA19 Expenditure on transfers and grant programme

DC20 Zululand - Supporting Table CA15 Expenditure on transfers and grant programmes										
Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		266,311	297,733	305,590	334,696	327,382	327,382	352,708	381,941	414,855
Local Government Equitable Share		258,854	276,930	297,420	322,706	322,706	322,706	347,834	380,691	413,855
Finance Management		1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,000
Municipal Systems Improvement		1,000	890	934	940	940	940			-
Water services operating subsidy			15,721	3,500	6,000					
EPWP incentive		5,207	2,942	2,486	3,600	2,486	2,486	3,624		
0										
Other transfers/grants [insert description]										
Provincial Government:		1,926	4,115	2,537	2,065	2,065	2,065	2,311	2,922	3,139
Shared services		385	2,276	463	250	250	250	400	900	1,000
Art centre Subsidies (Indonsa Grant)		1,561	1,839	1,729	1,815	1,815	1,815	1,911	2,022	2,139
Councillor Training			200							
Growth Development summit				348						
0										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		268,237	301,848	308,127	336,761	329,447	329,447	355,019	384,863	417,994
Capital expenditure of Transfers and Grants										
National Government:		341,863	364,049	350,304	497,538	522,697	522,697	437,625	431,685	379,347
Municipal Infrastructure Grant (MIG)		275,487	261,545	241,622	221,359	221,359	221,359	218,314	235,355	249,631
Regional Bulk Infrastructure		64,600	53,081	62,686	195,000	185,000	185,000	108,311	60,322	23,200
Rural Roads Asset Managemnt Systems Grant		1,776	1,866	2,167	2,173	2,173	2,173	2,229	2,375	2,516
Municipal Water Infrastructure Grant			37,170	39,205	79,006	79,006	79,006			
Water services Infrastructure Grant								109,071	133,633	104,000
Rural sanitation			4,500							
Massification			5,887							
Drought relief				4,444		35,159	35,159			
Provincial Government:		-	7,143	1,017	-	-	-	-	-	-
Airport			6,499							
ACIP			644	1,017						
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		341,863	371,193	351,322	497,538	522,697	522,697	437,625	431,685	379,347
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		610,100	673,040	659,449	834,299	852,144	852,144	792,644	816,548	797,341

**References**

1. Expenditure must be separately listed for each transfer or grant received or recognised



DC26 Zululand - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

2020 Zuluana - Supporting Table GRAS Reconciliation of transfers, grant receipts and unspent funds										
Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year										
Current year receipts		288,874	302,495	303,107	334,696	329,246	329,246	352,708	381,941	414,855
Conditions met - transferred to revenue		288,874	302,495	303,107	334,696	329,246	329,246	352,708	381,941	414,855
Conditions still to be met - transferred to liabilities										
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts		1,926	4,115	2,537	2,065	2,065	2,065	2,311	2,922	3,139
Conditions met - transferred to revenue		1,926	4,115	2,537	2,065	2,065	2,065	2,311	2,922	3,139
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Total operating transfers and grants revenue</b>		290,800	306,610	305,644	336,761	331,311	331,311	355,019	384,863	417,994
<b>Total operating transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year										
Current year receipts		294,258	302,558	228,426	497,538	522,147	522,147	437,625	431,685	379,347
Conditions met - transferred to revenue		294,258	302,558	228,426	497,538	522,147	522,147	437,625	431,685	379,347
Conditions still to be met - transferred to liabilities										
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts		-	7,143	1,017						
Conditions met - transferred to revenue		-	7,143	1,017	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Total capital transfers and grants revenue</b>		294,258	309,702	229,444	497,538	522,147	522,147	437,625	431,685	379,347
<b>Total capital transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		585,058	616,311	535,088	834,299	853,458	853,458	792,644	816,548	797,341
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		-	-	-	-	-	-	-	-	-

**References**

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

DC26 Zululand - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>R thousand</b>											
<b>Cash Transfers to other municipalities</b>											
WSP Grant - Abaqulus:		1,042	1,509		1,551						
Tourism Grant											
Abaqulus Municipality			50	50	50						
Edumbe Municipality			50	50	50						
Nongoma Municipality			50	50	50						
Pongola Municipality			50	50	50						
Ulundi Municipality					50						
Route R66			50		50						
Battlefields Route	1		50		50	30	30	30			
Zululand Birding Route											
<b>Total Cash Transfers To Municipalities:</b>		<b>1,042</b>	<b>1,829</b>	<b>200</b>	<b>1,861</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Transfers to Entities/Other External Mechanisms</b>											
Battlefields Route	2										
<b>Total Cash Transfers To Entities/Emas</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Transfers to other Organs of State</b>											
Battlefields Route	3										
<b>Total Cash Transfers To Other Organs Of State:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Transfers to Organisations</b>											
Battlefields Route											
<b>Total Cash Transfers To Organisations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Transfers to Groups of Individuals</b>											
Battlefields Route											
<b>Total Cash Transfers To Groups Of Individuals:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	<b>6</b>	<b>1,042</b>	<b>1,829</b>	<b>200</b>	<b>1,861</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-Cash Transfers to other municipalities</b>											
Insert description	1										
<b>Total Non-Cash Transfers To Municipalities:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-Cash Transfers to Entities/Other External Mechanisms</b>											
Battlefields Route	2										
<b>Total Non-Cash Transfers To Entities/Emas</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-Cash Transfers to other Organs of State</b>											
Battlefields Route	3										
<b>Total Non-Cash Transfers To Other Organs Of State:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-Cash Grants to Organisations</b>											
Battlefields Route	4										
<b>Total Non-Cash Grants To Organisations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Groups of Individuals</b>											
Battlefields Route	5										
<b>Total Non-Cash Grants To Groups Of Individuals:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRANSFERS AND GRANTS</b>	<b>6</b>	<b>1,042</b>	<b>1,829</b>	<b>200</b>	<b>1,861</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
4. Insert description of each other organisation (e.g. charity)
5. Insert description of each other organisation (e.g. the aged, child-headed households)
6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'



--	--	--	--	--

Gauteng - Supporting Table 02a Summary Councillor and Staff Benefits										
Summary of Employee and Councillor remuneration	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		3,649	3,960	6,221	4,591	4,031	4,031	4,159	4,300	4,644
Pension and UIF Contributions		349	344		311	371	371	365	367	430
Medical Aid Contributions		44	87		52	92	92	87	92	37
Motor Vehicle Allowance		1,246			1,598	1,646	1,548	1,481	1,555	1,856
Cellphone Allowance		468	522		292	292	292	292	309	326
Housing Allowances										
Other benefits and allowances			1,593							
<b>Sub Total - Councillors</b>		<b>6,054</b>	<b>6,191</b>	<b>6,221</b>	<b>6,175</b>	<b>6,325</b>	<b>6,325</b>	<b>6,401</b>	<b>6,786</b>	<b>7,151</b>
<b>% Increase</b>	4		<b>2.3%</b>	<b>0.5%</b>	<b>(0.7%)</b>	<b>2.4%</b>	<b>-</b>	<b>1.2%</b>	<b>5.7%</b>	<b>5.7%</b>
<b>Senior Managers of the Municipality</b>	2									
Basic Salaries and Wages		2,031	2,340	2,340	2,476	2,476	2,476	5,174	5,429	5,780
Pension and UIF Contributions		217	244		62	62	62	66	94	99
Medical Aid Contributions					144	144	144	135	195	206
Overtime										
Performance Bonus		646	509	718						
Motor Vehicle Allowance		3,429	4,111	4,734	1,509	1,509	1,509	1,800	1,903	2,011
Cellphone Allowance	3				44	44	44	44	47	50
Housing Allowances	3									
Other benefits and allowances	3			258	3,147	3,147	3,147	506	558	587
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
<b>Sub Total - Senior Managers of Municipality</b>		<b>6,323</b>	<b>7,204</b>	<b>8,051</b>	<b>7,381</b>	<b>7,381</b>	<b>7,381</b>	<b>7,818</b>	<b>8,283</b>	<b>8,734</b>
<b>% Increase</b>	4		<b>13.9%</b>	<b>11.8%</b>	<b>(8.3%)</b>	<b>-</b>	<b>-</b>	<b>5.9%</b>	<b>5.7%</b>	<b>5.7%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		50,040	65,611	99,472	100,515	100,915	100,915	112,562	124,753	145,332
Pension and UIF Contributions		12,384	15,925	23,312	14,075	14,075	14,075	14,071	15,985	16,538
Medical Aid Contributions		4,560			7,234	7,234	7,234	8,524	9,679	11,189
Overtime		4,526	6,230	8,068		2,997	2,997			
Performance Bonus										
Motor Vehicle Allowance	3	6,700	7,048	7,156	5,424	5,424	5,424	5,917	5,610	7,705
Cellphone Allowance	3				511	511	511	496	528	596
Housing Allowances	3	311	562	623	830	830	830	919	1,005	1,171
Other benefits and allowances	3	4,141	3,683	5,154	13,208	13,208	13,208	2,462	2,610	2,913
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
<b>Sub Total - Other Municipal Staff</b>		<b>113,005</b>	<b>121,387</b>	<b>144,056</b>	<b>142,199</b>	<b>145,197</b>	<b>145,197</b>	<b>145,691</b>	<b>161,225</b>	<b>185,321</b>
<b>% Increase</b>	4		<b>7.4%</b>	<b>18.7%</b>	<b>(1.3%)</b>	<b>2.1%</b>	<b>-</b>	<b>0.3%</b>	<b>10.7%</b>	<b>14.8%</b>
<b>Total Parent Municipality</b>		<b>125,382</b>	<b>134,762</b>	<b>158,328</b>	<b>155,756</b>	<b>158,904</b>	<b>158,904</b>	<b>159,909</b>	<b>176,254</b>	<b>201,207</b>
			<b>7.5%</b>	<b>17.5%</b>	<b>(1.6%)</b>	<b>2.0%</b>	<b>-</b>	<b>0.6%</b>	<b>10.2%</b>	<b>14.2%</b>
<b>Board Members of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
<b>Sub Total - Board Members of Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>% Increase</b>	4		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
<b>Sub Total - Senior Managers of Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>% Increase</b>	4		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Staff of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
<b>Sub Total - Other Staff of Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>% Increase</b>	4		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Municipal Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>										
		125,382	134,762	158,328	155,756	158,904	158,904	159,809	176,254	201,207
% Increase	4		7.5%	17.5%	(1.6%)	2.0%	~	0.6%	10.2%	14.2%
<b>TOTAL MANAGERS AND STAFF</b>	5,7	119,328	128,570	152,107	149,581	152,578	152,578	153,508	169,488	194,055

References:

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

Column Definitions:

- A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D. The original budget approved by council for the budget year.
- E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G. The amount to be appropriated for the budget year.
- H and I. The indicative projection

[illegible]

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

DC26 Zululand - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		2014/15			Current Year 2015/16			Budget Year 2016/17		
Number	Ref	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>										
Councillors (Political Office Bearers plus Other Councillors)	4	35		35	35		35	35		35
Board Members of municipal entities	5									
<b>Municipal employees</b>										
Municipal Manager and Senior Managers	3	6		6	6		6	6		6
Other Managers	7									
Professionals		833	617	216	850	446	404	835	498	337
Finance		66	52	14	51	43	8	52	44	8
Spatial/town planning		19	10	9	22	13	9	19	12	7
Information Technology										
Roads										
Electricity										
Water		370	222	148	601	230	371	605	237	308
Sanitation		18	8	10	22	21	1	21	20	1
Refuse										
Other		360	325	35	154	139	15	138	125	13
Technicians		-	-	-	-	-	-	-	-	-
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Clerks (Clerical and administrative)										
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
<b>TOTAL PERSONNEL NUMBERS</b>	9	874	617	257	891	446	445	876	498	378
% Increase					1.9%	(27.7%)	73.2%	(1.7%)	11.7%	(15.1%)
<b>Total municipal employees headcount</b>	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number of persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions



DC26 Zululand - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>Revenue By Source</b>																
Property rates																
Service charges - penalties & collection charges																
Service charges - electricity revenue																
Service charges - water revenue		1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	13,851	14,765	15,636
Service charges - sanitation revenue		448	448	448	448	448	448	448	448	448	448	448	448	5,380	5,713	6,050
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		7	7	7	7	7	7	7	7	7	7	7	7	88	93	99
Interest earned - external investments		167	167	167	167	167	167	167	167	167	167	167	167	2,000	2,000	2,124
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		29,585	29,585	29,585	29,585	29,585	29,585	29,585	29,585	29,585	29,585	29,585	29,585	355,019	384,863	417,994
Other revenue		7,309	7,309	7,309	7,309	7,309	7,309	7,309	7,309	7,309	7,309	7,309	7,309	87,708	83,632	57,124
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contribution)</b>		<b>38,670</b>	<b>38,670</b>	<b>38,670</b>	<b>38,670</b>	<b>38,670</b>	<b>38,670</b>	<b>38,670</b>	<b>38,670</b>	<b>38,670</b>	<b>38,670</b>	<b>38,670</b>	<b>38,670</b>	<b>464,045</b>	<b>491,066</b>	<b>499,027</b>
<b>Expenditure By Type</b>																
Employee related costs																
Remuneration of councillors		12,792	12,792	12,792	12,792	12,792	12,792	12,792	12,792	12,792	12,792	12,792	12,792	153,508	169,486	194,055
Debt impairment		533	533	533	533	533	533	533	533	533	533	533	533	6,401	6,766	7,151
Depreciation & asset impairment		300	300	300	300	300	300	300	300	300	300	300	300	3,594	3,817	4,042
Finance charges		3,813	3,813	3,813	3,813	3,813	3,813	3,813	3,813	3,813	3,813	3,813	3,813	45,761	48,598	51,125
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		6,655	6,655	6,655	6,655	6,655	6,655	6,655	6,655	6,655	6,655	6,655	6,655	79,865	84,743	87,178
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants		3,975	3,975	3,975	3,975	3,975	3,975	3,975	3,975	3,975	3,975	3,975	3,975	47,699	50,631	53,516
Other expenditure		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loss on disposal of PPE		10,460	10,460	10,460	10,460	10,460	10,460	10,460	10,460	10,460	10,460	10,460	10,460	125,517	127,025	101,960
<b>Total Expenditure</b>		<b>38,529</b>	<b>38,529</b>	<b>38,529</b>	<b>38,529</b>	<b>38,529</b>	<b>38,529</b>	<b>38,529</b>	<b>38,529</b>	<b>38,529</b>	<b>38,529</b>	<b>38,529</b>	<b>38,529</b>	<b>462,345</b>	<b>491,066</b>	<b>499,027</b>
<b>Surplus/(Deficit)</b>		<b>142</b>	<b>142</b>	<b>142</b>	<b>142</b>	<b>142</b>	<b>142</b>	<b>142</b>	<b>142</b>	<b>142</b>	<b>142</b>	<b>142</b>	<b>142</b>	<b>1,700</b>	<b>0</b>	<b>(0)</b>
Transfers recognised - capital		36,469	36,469	36,469	36,469	36,469	36,469	36,469	36,469	36,469	36,469	36,469	36,469	437,625	431,685	379,347
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>36,610</b>	<b>36,610</b>	<b>36,610</b>	<b>36,610</b>	<b>36,610</b>	<b>36,610</b>	<b>36,610</b>	<b>36,610</b>	<b>36,610</b>	<b>36,610</b>	<b>36,610</b>	<b>36,610</b>	<b>439,325</b>	<b>431,685</b>	<b>379,347</b>
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>36,610</b>	<b>36,610</b>	<b>36,610</b>	<b>36,610</b>	<b>36,610</b>	<b>36,610</b>	<b>36,610</b>	<b>36,610</b>	<b>36,610</b>	<b>36,610</b>	<b>36,610</b>	<b>36,610</b>	<b>439,325</b>	<b>431,685</b>	<b>379,347</b>

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

DC26 Zululand - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote																	
	Vote 1 - COUNCIL																
	Vote 2 - CORPORATE SERVICES																
	Vote 3 - FINANCE																
	Vote 4 - PLANNING & WSA																
	Vote 5 - COMMUNITY DEVELOPMENT																
	Vote 6 - TECHNICAL SERVICES																
	Vote 7 - WATER PURIFICATION																
	Vote 8 - WATER DISTRIBUTION																
	Vote 9 - WASTE WATER																
	Vote 10 - [NAME OF VOTE 10]																
	Vote 11 - [NAME OF VOTE 11]																
	Vote 12 - [NAME OF VOTE 12]																
	Vote 13 - [NAME OF VOTE 13]																
	Vote 14 - [NAME OF VOTE 14]																
	Vote 15 - [NAME OF VOTE 15]																
Total Revenue by Vote			75,139	75,139	75,139	75,139	75,139	75,139	75,139	75,139	75,139	75,139	75,139	75,139	901,670	922,751	878,374
Expenditure by Vote to be appropriated																	
	Vote 1 - COUNCIL		3,325	3,325	3,325	3,325	3,325	3,325	3,325	3,325	3,325	3,325	3,325	3,325	39,902	39,342	41,613
	Vote 2 - CORPORATE SERVICES		5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964	71,569	83,084	99,759
	Vote 3 - FINANCE		6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	78,800	83,505	68,480
	Vote 4 - PLANNING & WSA		1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	14,101	14,923	15,781
	Vote 5 - COMMUNITY DEVELOPMENT		3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	45,599	46,726	48,317
	Vote 6 - TECHNICAL SERVICES		1,801	1,801	1,801	1,801	1,801	1,801	1,801	1,801	1,801	1,801	1,801	1,801	21,607	22,899	24,214
	Vote 7 - WATER PURIFICATION		8,141	8,141	8,141	8,141	8,141	8,141	8,141	8,141	8,141	8,141	8,141	8,141	97,688	102,301	93,239
	Vote 8 - WATER DISTRIBUTION		7,042	7,042	7,042	7,042	7,042	7,042	7,042	7,042	7,042	7,042	7,042	7,042	84,507	89,366	98,185
	Vote 9 - WASTE WATER		714	714	714	714	714	714	714	714	714	714	714	714	8,571	8,919	9,439
	Vote 10 - [NAME OF VOTE 10]																
	Vote 11 - [NAME OF VOTE 11]																
	Vote 12 - [NAME OF VOTE 12]																
	Vote 13 - [NAME OF VOTE 13]																
	Vote 14 - [NAME OF VOTE 14]																
	Vote 15 - [NAME OF VOTE 15]																
Total Expenditure by Vote			38,529	38,529	38,529	38,529	38,529	38,529	38,529	38,529	38,529	38,529	38,529	38,529	462,345	491,066	499,027
Surplus/(Deficit) before assoc.			36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	439,325	431,685	379,347
	Taxation																
	Attributable to minorities																
	Share of surplus/ (deficit) of associate																
Surplus/(Deficit)			1	1	1	1	1	1	1	1	1	1	1	1	439,325	431,685	379,347

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance



DC26 Zululand - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

R thousand	Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
Revenue - Standard																		
Governance and administration	Executive and council		36,573	36,573	36,573	36,573	36,573	36,573	36,573	36,573	36,573	36,573	36,573	36,573	36,573	438,880	467,666	474,202
	Budget and treasury office		36,573	36,573	36,573	36,573	36,573	36,573	36,573	36,573	36,573	36,573	36,573	36,573	36,573	438,880	467,666	474,202
	Corporate services																	
	Community and public safety		159	159	159	159	159	159	159	159	159	159	159	159	159	1,911	2,022	2,139
	Community and social services		159	159	159	159	159	159	159	159	159	159	159	159	159	1,911	2,022	2,139
	Sport and recreation																	
	Public safety																	
	Housing																	
	Health																	
	Economic and environmental services																	
Planning and development		219	219	219	219	219	219	219	219	219	219	219	219	219	219	2,629	3,275	3,516
Road transport		219	219	219	219	219	219	219	219	219	219	219	219	219	219	2,629	3,275	3,516
Environmental protection																		
Trading services		38,188	38,188	38,188	38,188	38,188	38,188	38,188	38,188	38,188	38,188	38,188	38,188	38,188	38,188	458,250	449,788	398,517
Electricity		37,739	37,739	37,739	37,739	37,739	37,739	37,739	37,739	37,739	37,739	37,739	37,739	37,739	37,739	452,871	444,075	392,467
Water		448	448	448	448	448	448	448	448	448	448	448	448	448	448	5,380	5,713	6,050
Waste water management																		
Waste management																		
Other																		
Total Revenue - Standard			75,139	75,139	75,139	75,139	75,139	75,139	75,139	75,139	75,139	75,139	75,139	75,139	75,139	901,670	922,751	878,374
Expenditure - Standard																		
Governance and administration	Executive and council		15,856	15,856	15,856	15,856	15,856	15,856	15,856	15,856	15,856	15,856	15,856	15,856	15,856	180,271	205,931	209,853
	Budget and treasury office		3,325	3,325	3,325	3,325	3,325	3,325	3,325	3,325	3,325	3,325	3,325	3,325	3,325	39,902	39,342	41,813
	Corporate services		5,967	5,967	5,967	5,967	5,967	5,967	5,967	5,967	5,967	5,967	5,967	5,967	5,967	78,800	83,505	88,480
	Community and public safety		5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964	5,964	71,569	83,064	99,759
	Community and social services		3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	45,599	46,726	48,317
	Sport and recreation		3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	45,599	46,726	48,317
	Public safety																	
	Housing																	
	Health																	
	Economic and environmental services																	
Planning and development		1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	14,101	14,923	15,781
Road transport		1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	14,101	14,923	15,781
Environmental protection																		
Trading services		17,698	17,698	17,698	17,698	17,698	17,698	17,698	17,698	17,698	17,698	17,698	17,698	17,698	17,698	212,373	223,486	225,077
Electricity																		
Water		16,983	16,983	16,983	16,983	16,983	16,983	16,983	16,983	16,983	16,983	16,983	16,983	16,983	16,983	203,802	214,566	215,638
Waste water management		714	714	714	714	714	714	714	714	714	714	714	714	714	714	8,571	8,919	9,439
Waste management																		
Other																		
Total Expenditure - Standard			38,529	38,529	38,529	38,529	38,529	38,529	38,529	38,529	38,529	38,529	38,529	38,529	38,529	462,345	481,066	499,027
Surplus/(Deficit) before assoc.			36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	439,325	431,685	379,347
Share of surplus/ (deficit) of associate																		
Surplus/(Deficit)			36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	439,325	431,685	379,347

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

DC26 Zululand - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
1	Multi-year expenditure to be appropriated																
	Vote 1 - COUNCIL																
	Vote 2 - CORPORATE SERVICES																
	Vote 3 - FINANCE																
	Vote 4 - PLANNING & WSA																
	Vote 5 - COMMUNITY DEVELOPMENT																
	Vote 6 - TECHNICAL SERVICES																
	Vote 7 - WATER PURIFICATION																
	Vote 8 - WATER DISTRIBUTION																
	Vote 9 - WASTE WATER																
	Vote 10 - [NAME OF VOTE 10]																
	Vote 11 - [NAME OF VOTE 11]																
	Vote 12 - [NAME OF VOTE 12]																
	Vote 13 - [NAME OF VOTE 13]																
	Vote 14 - [NAME OF VOTE 14]																
	Vote 15 - [NAME OF VOTE 15]																
Capital multi-year expenditure sub-total																	
2	Single-year expenditure to be appropriated																
	Vote 1 - COUNCIL																
	Vote 2 - CORPORATE SERVICES																
	Vote 3 - FINANCE		125	125	125	125	125	125	125	125	125	125	125	125	1,500		
	Vote 4 - PLANNING & WSA		186	186	186	186	186	186	186	186	186	186	186	186	2,228	2,375	2,516
	Vote 5 - COMMUNITY DEVELOPMENT																
	Vote 6 - TECHNICAL SERVICES		36,300	36,300	36,300	36,300	36,300	36,300	36,300	36,300	36,300	36,300	36,300	36,300	435,596	429,310	376,831
	Vote 7 - WATER PURIFICATION																
	Vote 8 - WATER DISTRIBUTION																
	Vote 9 - WASTE WATER																
	Vote 10 - [NAME OF VOTE 10]																
	Vote 11 - [NAME OF VOTE 11]																
	Vote 12 - [NAME OF VOTE 12]																
	Vote 13 - [NAME OF VOTE 13]																
	Vote 14 - [NAME OF VOTE 14]																
	Vote 15 - [NAME OF VOTE 15]																
Capital single-year expenditure sub-total			36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	439,325	431,685	379,347
Total Capital Expenditure			36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	439,325	431,685	379,347

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

DC26 Zululand - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

R thousand	Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
1	<b>Capital Expenditure - Standard</b>																
	<b>Governance and administration</b>																
	Executive and council		125	125	125	125	125	125	125	125	125	125	125	125	1,500	-	-
	Budget and treasury office		125	125	125	125	125	125	125	125	125	125	125	125	1,500	-	-
	Corporate services															-	-
	<b>Community and public safety</b>																
	Community and social services															-	-
	Sport and recreation															-	-
	Public safety															-	-
	Housing															-	-
	Health															-	-
	<b>Economic and environmental services</b>																
	Planning and development		186	186	186	186	186	186	186	186	186	186	186	186	2,229	2,375	2,516
	Road transport		186	186	186	186	186	186	186	186	186	186	186	186	2,229	2,375	2,516
	Environmental protection															-	-
	<b>Trading services</b>																
	Electricity		36,300	36,300	36,300	36,300	36,300	36,300	36,300	36,300	36,300	36,300	36,300	36,300	435,596	429,310	376,831
	Water		36,300	36,300	36,300	36,300	36,300	36,300	36,300	36,300	36,300	36,300	36,300	36,300	435,596	429,310	376,831
	Waste water management															-	-
	Waste management															-	-
	<b>Other</b>																
	<b>Total Capital Expenditure - Standard</b>	2	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	439,325	431,685	379,347
	<b>Funded by:</b>																
	National Government		36,469	36,469	36,469	36,469	36,469	36,469	36,469	36,469	36,469	36,469	36,469	36,469	437,625	431,685	379,347
	Provincial Government															-	-
	District Municipality															-	-
	Other transfers and grants															-	-
	<b>Transfers recognised - capital</b>																
	<b>Public contributions &amp; donations</b>																
	<b>Borrowing</b>																
	Internally generated funds		142	142	142	142	142	142	142	142	142	142	142	142	1,700	-	-
	<b>Total Capital Funding</b>		36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	439,325	431,685	379,347

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

check



DC26 Zululand - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS		Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>Cash Receipts By Source</b>														1		
Property rates																
Property rates - penalties & collection charges																
Service charges - electricity revenue																
Service charges - water revenue	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	13,851	14,765	15,636
Service charges - sanitation revenue	448	448	448	448	448	448	448	448	448	448	448	448	448	5,380	5,713	6,050
Service charges - refuse revenue																
Service charges - other																
Rental of facilities and equipment	7	7	7	7	7	7	7	7	7	7	7	7	7	88	93	99
Interest earned - external investments	167	167	167	167	167	167	167	167	167	167	167	167	167	2,000	2,000	2,124
Interest earned - outstanding debtors																
Dividends received																
Fines																
Licences and permits																
Agency services																
Transfer receipts - operational	29,585	29,585	29,585	29,585	29,585	29,585	29,585	29,585	29,585	29,585	29,585	29,585	29,585	365,019	384,863	417,994
Other revenue	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	58,000	58,213	51,936
<b>Cash Receipts by Source</b>		<b>34,557</b>	<b>34,557</b>	<b>34,557</b>	<b>34,557</b>	<b>34,557</b>	<b>34,557</b>	<b>34,557</b>	<b>34,557</b>	<b>34,557</b>	<b>34,557</b>	<b>34,557</b>	<b>34,557</b>	<b>434,337</b>	<b>465,647</b>	<b>493,939</b>
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital	36,469	36,469	36,469	36,469	36,469	36,469	36,469	36,469	36,469	36,469	36,469	36,469	36,469	437,625	431,685	379,347
Contributions recognised - capital & contributed assets																
Proceeds on disposal of PPE																
Short term loans																
Borrowing long term/financing																
Increase (decrease) in consumer deposits																
Decrease (increase) in non-current debtors																
Decrease (increase) other non-current receivables																
Decrease (increase) in non-current investments																
<b>Total Cash Receipts by Source</b>		<b>71,326</b>	<b>71,326</b>	<b>71,326</b>	<b>71,326</b>	<b>71,326</b>	<b>71,326</b>	<b>71,326</b>	<b>71,326</b>	<b>71,326</b>	<b>71,326</b>	<b>71,326</b>	<b>71,326</b>	<b>871,962</b>	<b>897,332</b>	<b>873,186</b>
<b>Cash Payments by Type</b>																
Employee related costs																
Remuneration of councillors	12,792	12,792	12,792	12,792	12,792	12,792	12,792	12,792	12,792	12,792	12,792	12,792	12,792	153,508	169,488	194,055
Finance charges	533	533	533	533	533	533	533	533	533	533	533	533	533	6,401	8,766	7,151
Bulk purchases - Electricity	2,472	2,472	2,472	2,472	2,472	2,472	2,472	2,472	2,472	2,472	2,472	2,472	2,472	29,669	31,472	32,252
Bulk purchases - Water & Sewer	3,518	3,518	3,518	3,518	3,518	3,518	3,518	3,518	3,518	3,518	3,518	3,518	3,518	42,210	44,797	46,208
Other materials																
Contracted services	3,379	3,379	3,379	3,379	3,379	3,379	3,379	3,379	3,379	3,379	3,379	3,379	3,379	40,544	32,559	34,518
Transfers and grants - other municipalities																
Transfers and grants - other																
Other expenditure	9,492	9,492	9,492	9,492	9,492	9,492	9,492	9,492	9,492	9,492	9,492	9,492	9,492	113,901	126,804	105,410
<b>Cash Payments by Type</b>		<b>32,186</b>	<b>32,186</b>	<b>32,186</b>	<b>32,186</b>	<b>32,186</b>	<b>32,186</b>	<b>32,186</b>	<b>32,186</b>	<b>32,186</b>	<b>32,186</b>	<b>32,186</b>	<b>32,186</b>	<b>386,233</b>	<b>413,885</b>	<b>419,595</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	439,325	431,685	379,347
Repayment of borrowing																
Other Cash Flows/Payments																
<b>Total Cash Payments by Type</b>		<b>68,797</b>	<b>68,797</b>	<b>68,797</b>	<b>68,797</b>	<b>68,797</b>	<b>68,797</b>	<b>68,797</b>	<b>68,797</b>	<b>68,797</b>	<b>68,797</b>	<b>68,797</b>	<b>68,797</b>	<b>825,556</b>	<b>845,570</b>	<b>798,942</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>2,529</b>	<b>2,529</b>	<b>2,529</b>	<b>2,529</b>	<b>2,529</b>	<b>2,529</b>	<b>2,529</b>	<b>2,529</b>	<b>2,529</b>	<b>2,529</b>	<b>2,529</b>	<b>2,529</b>	<b>46,404</b>	<b>51,762</b>	<b>74,244</b>
Cash/cash equivalents at the monthly/year begin:	(45,481)	(42,952)	(40,422)	(37,893)	(35,364)	(32,835)	(30,306)	(27,776)	(25,247)	(22,718)	(20,189)	(17,659)	(15,130)	(12,601)	(10,072)	(7,543)
Cash/cash equivalents at the monthly/year end:	(42,952)	(40,422)	(37,893)	(35,364)	(32,835)	(30,306)	(27,776)	(25,247)	(22,718)	(20,189)	(17,659)	(15,130)	(12,601)	(10,072)	(7,543)	(5,014)

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because limiting differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.

**DC26 Zululand - NOT REQUIRED - municipality does not have entities**

[illegible]

DC26 Zululand - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
WSSA	Yrs	1	Management, operation & maintenance of water and waste	2015/06/31	42,000
Rheochem	Yrs	3	Supply and Delivery of chemicals	31 March 2017	14,000
TMS Properties	Yrs	3	Delivery of portable water in the ZDM using water tanker	30 June 2016	17,000
Zibula Ngethokazi	Yrs	3	Delivery of portable water in the ZDM using water tanker	28 June 2016	13,000
Aqua Transport	Yrs	3	Delivery of portable water in the ZDM using water tanker	30 June 2016	17,000
Water & Sanitation Roster - ZDM 1309/2012 Various Contracts	Yrs	3	Emergency Water and Sanitation Services	2016/16/30	65,000

References

1. Total agreement period from commencement until end

2. Annual value



**DC26 Zululand - Supporting Table SA33 Contracts having future budgetary implications**

[illegible]

[illegible]

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column

2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MIFIMA 5.33)

3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R100 000.

municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R

DC26 Zululand - Supporting Table SA34a Capital expenditure on new assets by asset class

Description		Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>											
<b>Infrastructure</b>			294,083	310,854	228,444	497,538	522,147	522,147	437,825	431,885	379,347
Infrastructure - Road transport			-	1,837	2,167	2,173	2,173	2,173	2,229	2,375	2,516
Roads, Pavements & Bridges				1,837	2,167	2,173	2,173	2,173	2,229	2,375	2,516
Storm water											
Infrastructure - Electricity											
Generation											
Transmission & Reticulation											
Street Lighting											
Infrastructure - Water			261,282	309,217	227,277	495,365	519,974	519,974	435,396	429,310	376,831
Dams & Reservoirs											
Water purification											
Reticulation			261,282	309,217	227,277	495,365	519,974	519,974	435,396	429,310	376,831
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-
Reticulation											
Sewerage purification											
Infrastructure - Other			12,801	-	-	-	-	-	-	-	-
Waste Management			12,801								
Transportation		2									
Gas		3									
Other											
<b>Community</b>			-	500	-	-	-	-	-	-	-
Parks & gardens											
Sport fields & stadia											
Swimming pools											
Community halls											
Libraries											
Recreational facilities											
Fire, safety & emergency											
Security and policing											
Buses		7									
Clinics											
Museums & Art Galleries											
Cemeteries											
Social rental housing		8									
Other				500							
<b>Heritage assets</b>			-	-	-	-	-	-	-	-	-
Buildings											
Other		9									
<b>Investment properties</b>			-	-	-	-	-	-	-	-	-
Housing development											
Other											
<b>Other assets</b>			4,254	12,158	3,723	5,848	4,848	4,848	1,700	-	-
General vehicles			3,386	7,009	2,343	1,200	1,000	1,000			
Specialised vehicles		10	-	-	-	-	-	-	-	-	-
Plant & equipment											
Computers - hardware/equipment			620	1,048	623	1,950	1,980	1,980	500		
Furniture and other office equipment			221	709	635	698	668	668	200		
Abattoirs											
Markets											
Civic Land and Buildings											
Other Buildings				500							
Other Land											
Surplus Assets - (Investment or Inventory)											
Other			27	3,000	122	2,000	1,200	1,200	1,000		
<b>Agricultural assets</b>			-	-	-	-	-	-	-	-	-
List sub-class											
<b>Biological assets</b>			-	-	-	-	-	-	-	-	-
List sub-class											
<b>Intangibles</b>			176	-	-	-	-	-	-	-	-
Computers - software & programming			176								
Other (list sub-class)											
<b>Total Capital Expenditure on new assets</b>	1		298,512	323,512	233,167	503,386	526,985	526,985	439,325	431,885	379,347
<b>Specialised vehicles</b>			-	-	-	-	-	-	-	-	-
Refuse											
Fire											
Conservancy											
Ambulances											

## References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Buses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

**DC26 Zululand - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class**

[illegible]

<b>Specialised vehicles</b>									
Refuse	-	-	-	-	-	-	-	-	-
Fire									
Conservancy									
Ambulances									
<b>Renewal of Existing Assets as % of total capex</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Renewal of Existing Assets as % of deprecn"</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**References:**

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance	0								
---------------	---	--	--	--	--	--	--	--	--



DC26 Zululand - Supporting Table SA34c Repairs and maintenance expenditure by asset class

[illegible]

Intangibles		-	-	-	-	-	-	-	-	
Computers - software & programming										
Other (list sub-class)										
Total Repairs and Maintenance Expenditure	1	38,258	47,330	41,115	34,035	32,597	32,597	32,597	34,593	38,633

Specialised vehicles		-	-	-	-	-	-	-	-	
Refuse										
Fire										
Conservancy										
Ambulances										
R&M as a % of PPE		2.2%	2.3%	1.8%	1.1%	1.0%	1.0%	0.9%	0.9%	0.8%
R&M as % Operating Expenditure		8.4%	9.1%	7.4%	7.4%	7.1%	7.1%	7.1%	7.0%	7.3%

**References**

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance

- - - - -



Computers - software & programming Other (list sub-class)										
<b>Total Depreciation</b>	<b>1</b>	<b>30,074</b>	<b>29,701</b>	<b>45,070</b>	<b>32,565</b>	<b>32,565</b>	<b>32,565</b>	<b>45,761</b>	<b>48,598</b>	<b>51,125</b>

<b>Specialised vehicles</b>										
Refuse										
Fire										
Conservancy										
Ambulances										

#### References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Check

DC26 Zululand - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2016/17 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 1 - COUNCIL		-	-	-				
Vote 2 - CORPORATE SERVICES		-	-	-				
Vote 3 - FINANCE		1,500	-	-				
Vote 4 - PLANNING & WSA		2,229	2,375	2,516	2,664	2,822	2,988	3,164
Vote 5 - COMMUNITY DEVELOPMENT		-	-	-				
Vote 6 - TECHNICAL SERVICES		435,596	429,310	376,831	399,064	422,609	447,543	473,948
Vote 7 - WATER PURIFICATION		-	-	-				
Vote 8 - WATER DISTRIBUTION		-	-	-				
Vote 9 - WASTE WATER		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
List entity summary if applicable								
<b>Total Capital Expenditure</b>		<b>439,325</b>	<b>431,685</b>	<b>379,347</b>	<b>401,728</b>	<b>425,430</b>	<b>450,531</b>	<b>477,112</b>
<b>Future operational costs by vote</b>	2							
Vote 1 - COUNCIL		39,902	39,342	41,613	44,068	46,668	49,422	52,338
Vote 2 - CORPORATE SERVICES		71,569	83,084	99,759	105,645	111,878	118,479	125,469
Vote 3 - FINANCE		78,800	83,505	58,480	72,520	76,799	81,330	86,129
Vote 4 - PLANNING & WSA		14,101	14,923	15,781	16,712	17,698	18,742	19,848
Vote 5 - COMMUNITY DEVELOPMENT		45,599	46,726	48,317	51,168	54,186	57,383	60,769
Vote 6 - TECHNICAL SERVICES		21,607	22,899	24,214	25,643	27,156	28,758	30,455
Vote 7 - WATER PURIFICATION		97,688	102,301	93,239	98,740	104,566	110,735	117,268
Vote 8 - WATER DISTRIBUTION		84,507	89,366	98,185	103,978	110,112	116,609	123,489
Vote 9 - WASTE WATER		8,571	8,919	9,439	9,996	10,585	11,210	11,871
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
<b>Total future operational costs</b>		<b>462,345</b>	<b>491,066</b>	<b>499,027</b>	<b>528,470</b>	<b>559,649</b>	<b>592,669</b>	<b>627,636</b>
<b>Future revenue by source</b>	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
<b>Total future revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Financial Implications</b>		<b>901,670</b>	<b>922,751</b>	<b>878,374</b>	<b>930,198</b>	<b>985,080</b>	<b>1,043,200</b>	<b>1,104,748</b>

**References**

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)



**DC26 Zululand - Supporting Table SA36 Detailed capital budget**

Municipal Work/Capital project	Ref	Program/Project description	Project number	BP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GIS co-ordinates	Total Project Estimate	Prior year outcomes		2018/17 Medium Term Revenue & Expenditure Framework				Project Information	
R. Chapman	4			2	8	3	5	5		Audited Outcome 2014/15	Current Year 2015/16 Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Ward location	New or renewal	
List of capital projects grouped by Ward/ward Vote																	
Parent municipality:																	
Sanitation		Rural sanitation															
Rudimentary		RUDIMENTARY SCHEMES			Yes	Infrastructure - Sanitation	sanitation	at over 7,500m <sup>2</sup>		55,408	55,253	49,121	235,393	249,631		Renewal	
Urban/peri-urban (incl. Obukhe)		WATER DISTRIBUTION			Yes	Infrastructure - Water	Regulation	at over 2,000m <sup>2</sup>		22,192	22,501	39,205				Renewal	
Urban/peri-urban (incl. Obukhe)		WATER DISTRIBUTION			Yes	Infrastructure - Water	Regulation	at over 2,000m <sup>2</sup>		25,802	15,841	13,088				Renewal	
Urban/peri-urban (incl. Obukhe)		WATER DISTRIBUTION			Yes	Infrastructure - Water	Regulation	at over 2,000m <sup>2</sup>		21,817	59,082	59,338				Renewal	
Urban/peri-urban (incl. Obukhe)		WATER DISTRIBUTION			Yes	Infrastructure - Water	Regulation	at over 2,000m <sup>2</sup>		16,455	16,707	21,482				Renewal	
Urban/peri-urban (incl. Obukhe)		WATER DISTRIBUTION			Yes	Infrastructure - Water	Regulation	at over 2,000m <sup>2</sup>		244	248					Renewal	
Urban/peri-urban (incl. Obukhe)		WATER DISTRIBUTION			Yes	Infrastructure - Water	Regulation	at over 2,000m <sup>2</sup>		10,013	3,465	3,523				Renewal	
Urban/peri-urban (incl. Obukhe)		WATER DISTRIBUTION			Yes	Infrastructure - Water	Regulation	at over 2,000m <sup>2</sup>		4,557	3,713	3,893				Renewal	
Urban/peri-urban (incl. Obukhe)		WATER DISTRIBUTION			Yes	Infrastructure - Water	Regulation	at over 2,000m <sup>2</sup>		26,289	8,415	9,098				Renewal	
Urban/peri-urban (incl. Obukhe)		WATER DISTRIBUTION			Yes	Infrastructure - Water	Regulation	at over 2,000m <sup>2</sup>		2,483	1,485	1,872				Renewal	
Urban/peri-urban (incl. Obukhe)		WATER DISTRIBUTION			Yes	Infrastructure - Water	Regulation	at over 2,000m <sup>2</sup>		22,182	22,801	11,398				Renewal	
Urban/peri-urban (incl. Obukhe)		WATER DISTRIBUTION			Yes	Infrastructure - Water	Regulation	at over 2,000m <sup>2</sup>		11,824	8,251	7,486				Renewal	
Urban/peri-urban (incl. Obukhe)		WATER DISTRIBUTION			Yes	Infrastructure - Water	Regulation	at over 2,000m <sup>2</sup>		39,205	79,006	109,071				Renewal	
Urban/peri-urban (incl. Obukhe)		WATER DISTRIBUTION			Yes	Infrastructure - Water	Regulation	at over 2,000m <sup>2</sup>		54,000	188,000	108,000				Renewal	
Urban/peri-urban (incl. Obukhe)		WATER DISTRIBUTION			Yes	Infrastructure - Water	Regulation	at over 2,000m <sup>2</sup>		13,000	57,000					Renewal	
Urban/peri-urban (incl. Obukhe)		WATER DISTRIBUTION			Yes	Infrastructure - Water	Regulation	at over 2,000m <sup>2</sup>		2,167	2,173	2,229				Renewal	
Parent Capital expenditure																	
Entities:																	
List of capital projects grouped by Entity																	
Entity A																	
Water project A																	
Entity B																	
Electricity project B																	
Entity Capital expenditure																	
Total Capital expenditure																	
										329,884	547,538	437,614	288,052	273,347			
Total Capital expenditure																	
										329,884	547,538	437,614	288,052	273,347			

1. *Master responsible with Budgeted Capital Expenditure*
2. *As per Table SAG*
3. *As per Table SAG*
4. *Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by programme by Vote.*
5. *Corrected as needed. Provide a typical starting point on new/extended infrastructure.*
6. *Distinguish projects approved in terms of MFAA, section 19(1)(b) and MRRR Regulation 13*

**Chuck** (966.8277)

**DC26 Zululand - Supporting Table SA37 Projects delayed from previous financial years**

[illegible]

## References

1. List all projects with planned completion dates in current year that have been re-budgeted in the MTRF.
2. Refer MTRM 330
3. As per Table SA34
4. Correct to seconds. Provide a logical starting point on networked infrastructure.

## **MUNICIPAL BUDGET:**

### **Financial Performance**

Revenue by Major Source  
Revenue by Minor Source  
Operating Expenditure by Major Type  
Operating Expenditure by Minor Type  
Revenue by municipal vote classification  
Expenditure by municipal vote classification  
Revenue by Standard Classification  
Expenditure by Standard Classification

### **Capital Expenditure**

Capital Expenditure by Standard Classification  
Capital Expenditure by Municipal Vote - Major  
Capital Expenditure by Municipal Vote - Minor  
Capital funding by source

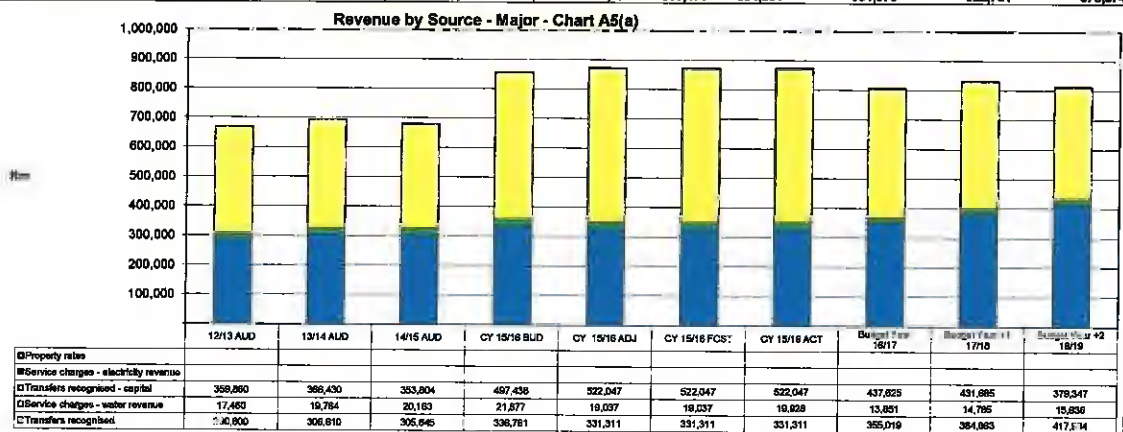
### **IDP**

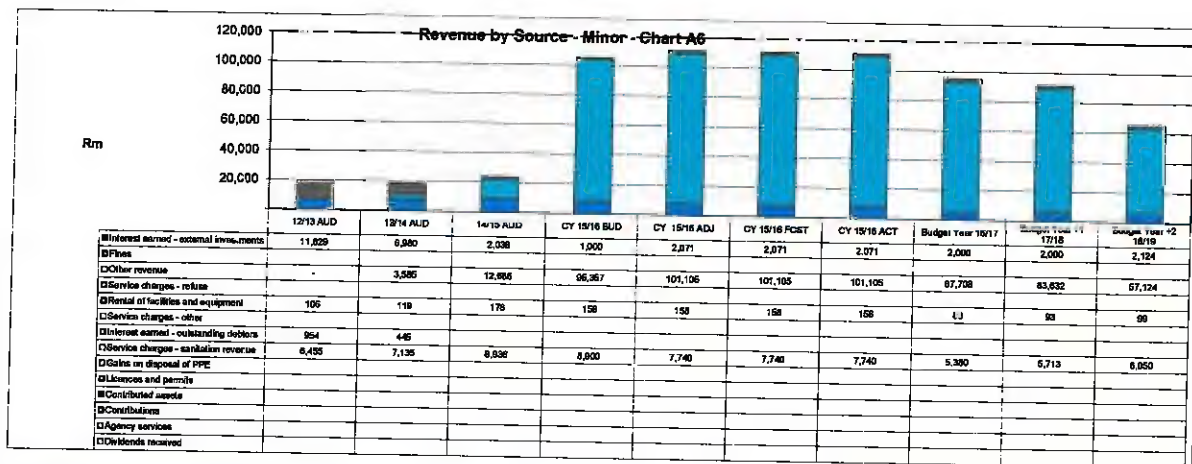
IDP Strategic Objective - Revenue  
IDP Strategic Objective - Expenditure  
IDP Strategic Objective - Capital Expenditure

### **Miscellaneous**

Cash flow trend  
Increases in service charges  
Revenue collection rates  
Borrowing  
Distribution losses  
Borrowed capex funding  
Expenditure analysis (Employee costs)  
Expenditure analysis (Remuneration)  
Expenditure analysis (Repairs & Maintenance)  
Expenditure analysis (Finance Charges)  
Expenditure analysis (Depreciation)

Revenue by Major Source (refer 'Minor' source for 'Other Revenue' allocation)	12/13 AUD	13/14 AUD	14/15 AUD	CY 15/16 BUD	CY 15/16 ADJ	CY 15/16 FCST	CY 15/16 ACT	Budget Year 16/17	Budget Year +1 17/18	Budget Year +2 18/19
Dividends received										
Agency services										
Contributions										
Contributed assets										
Licences and permits										
Gains on disposal of PPE										
Service charges - sanitation revenue	5,455	7,135	8,936	8,900	7,740	7,740	7,740	5,380	5,715	6,050
Interest earned - outstanding debtors	954	446								
Service charges - other										
Rental of facilities and equipment	106	119	178	159	158	158	158	88	93	99
Service charges - refuse										
Other revenue	-	3,585	12,686	95,357	101,105	101,105	101,105	87,708	83,632	57,124
Fines										
Interest earned - external investments	11,829	6,980	2,038	1,000	2,071	2,071	2,071	2,000	2,000	2,124
Transfers recognised	290,800	306,610	305,645	336,761	331,311	331,311	331,311	355,019	384,863	417,994
Service charges - water revenue	17,460	19,764	20,163	21,877	19,037	19,037	19,828	13,851	14,795	15,636
Transfers recognised - capital	359,860	366,430	353,804	497,436	522,047	522,047	522,047	437,825	431,685	379,347
Service charges - electricity revenue										
Property rates										
revenue check	687,484	711,069	703,451	961,491	983,470	983,470	984,361	901,670	922,751	878,374





**Operating Expenditure by Major & Minor Type**

Other materials

Loss on disposal of PPE

Remuneration of councillors

Grants and subsidies

Debt impairment

Contracted services

Finance charges

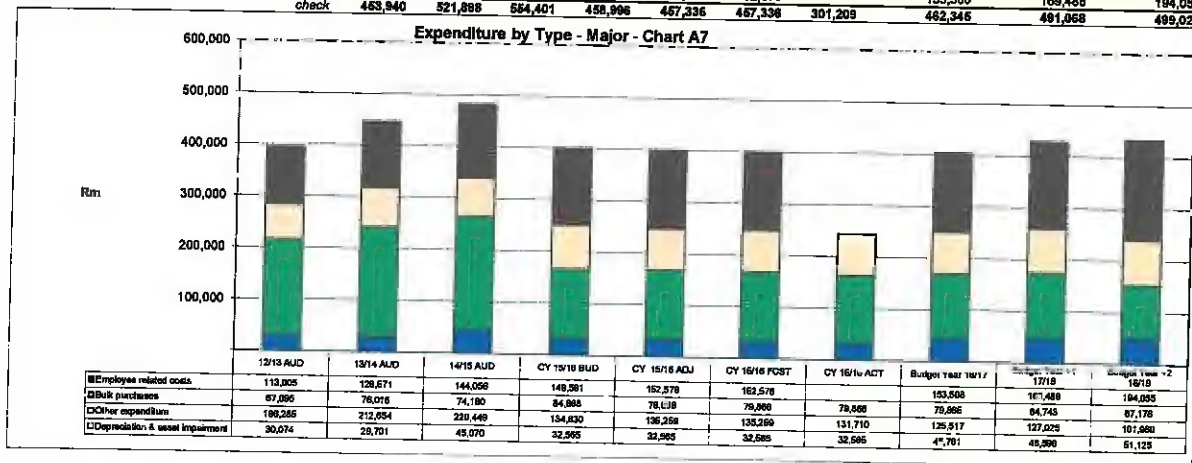
Depreciation & asset impairment

Other expenditure

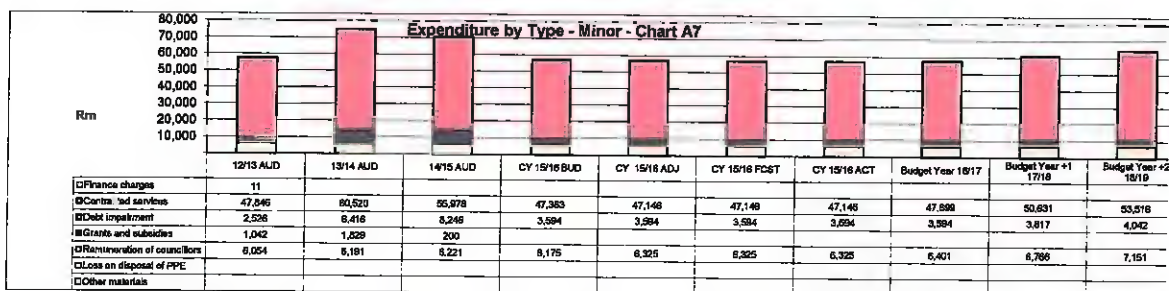
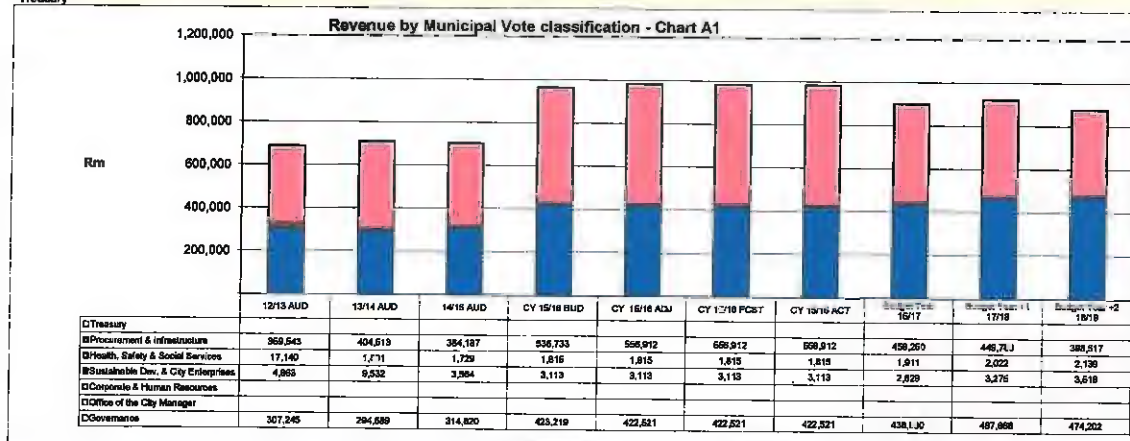
Bulk purchases

Employee related costs

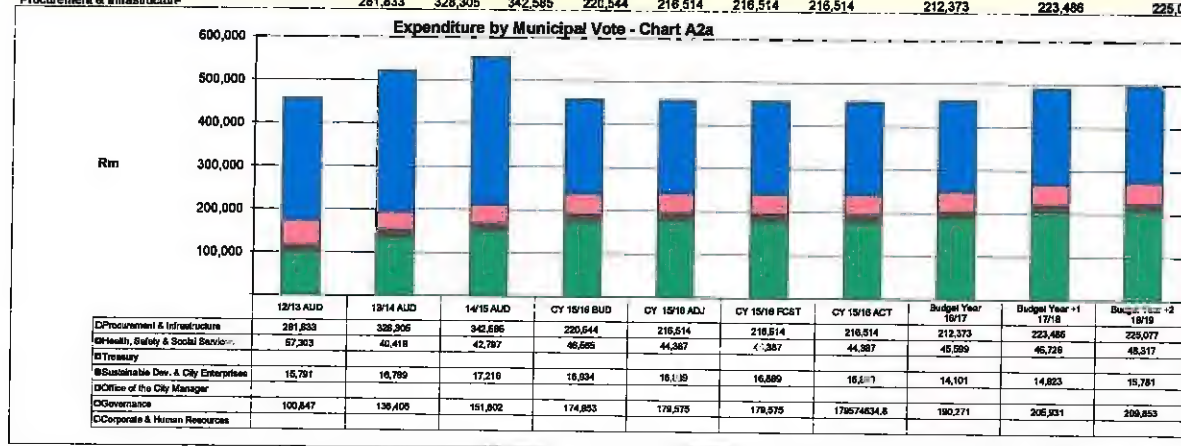
Grants and subsidies	6,054	6,191	6,221	6,175	5,325	6,325	6,325	6,401	6,766	7,151
Debt impairment	1,042	1,828	200	-	-	-	-	-	-	-
Contracted services	2,526	6,416	8,246	3,594	3,594	3,594	3,594	3,594	3,817	4,042
Finance charges	47,846	60,520	55,978	47,363	47,146	47,146	47,146	47,699	50,631	53,516
Depreciation & asset impairment	30,074	29,701	45,070	32,565	32,565	32,565	32,565	45,761	48,598	51,125
Other expenditure	196,285	212,654	220,449	134,830	135,259	135,259	131,710	125,517	127,025	101,960
Bulk purchases	87,096	76,016	74,180	84,868	79,868	79,868	79,868	79,868	84,743	87,178
Employee related costs	113,005	128,571	144,058	149,581	152,578	152,578	153,508	153,508	169,488	194,055
check	463,940	521,888	584,401	458,996	457,336	457,336	301,209	482,346	491,058	499,028





[illegible]

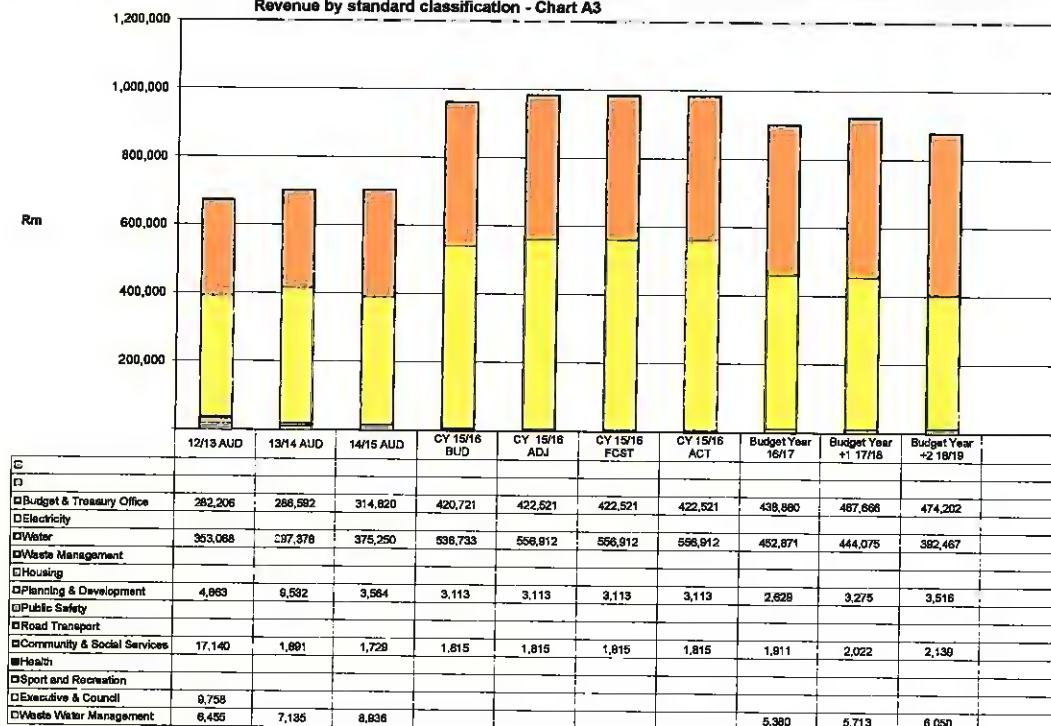
Expenditure by municipal vote classification	466,774	521,898	554,401	466,996	467,366	467,366		462,345	491,066	499,027
Corporate & Human Resources										
Governance	100,947	136,406	151,802	174,953	179,575	179,575	179,575	190,271	205,931	209,853
Office of the City Manager										
Sustainable Dev. & City Enterprises	15,791	16,769	17,216	16,934	16,889	16,889	16,889	14,101	14,923	15,761
Treasury										
Health, Safety & Social Services	57,303	40,419	42,797	48,585	44,387	44,387	44,387	45,599	48,726	49,317
Procurement & Infrastructure	281,833	329,305	342,585	220,544	216,514	216,514	216,514	212,373	223,486	225,077



# Revenue by Standard Classification

Corporate Services	16,264	8,087								
Environmental Protection										
Waste Water Management	8,455	7,135	8,936					5,380	5,713	6,050
Executive & Council	8,799									
Sport and Recreation										
Health										
Community & Social Services	17,142	1,891	1,729	1,815	1,815	1,815	1,815	1,911	2,022	2,139
Road Transport										
Public Safety										
Planning & Development	4,863	6,592	3,554	3,113	3,113	3,113	3,113	2,629	3,275	3,516
Housing										
Waste Management										
Water	353,088	397,378	375,250	536,733	556,912	556,912	556,912	452,871	444,075	382,467
Electricity										
Budget & Treasury Office	282,206	286,592	314,820	420,721	422,521	422,521	422,521	438,880	467,666	474,202

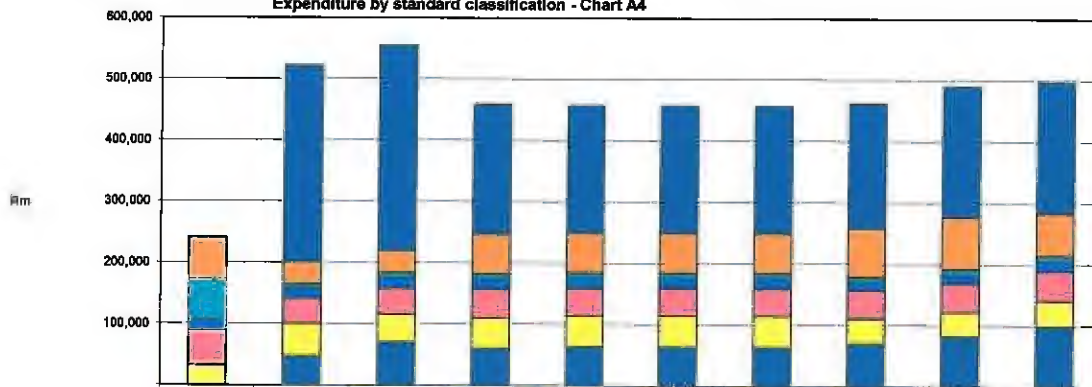
Revenue by standard classification - Chart A3



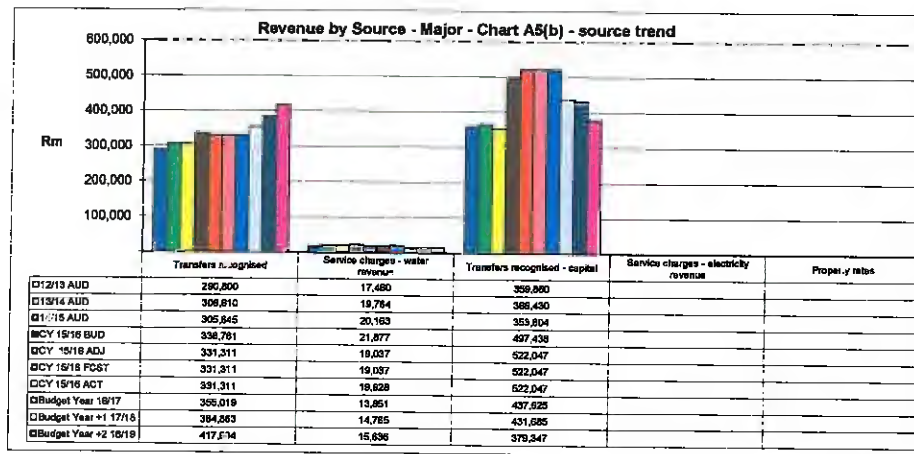
# Expenditure by Standard Classification

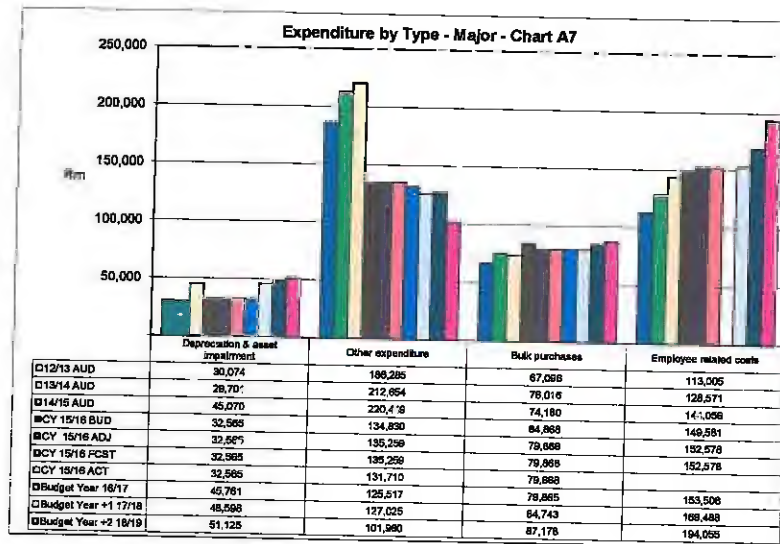
Corporate Services		48,005	71,323	61,324	64,584	64,584	64,584	71,568,721	83,084,386	99,759,435
Environmental Protection										
Executive & Council	32,519	53,149	44,671	49,241	50,392	50,392	50,392	39,902,319	39,341,692	41,613,094
Housing										
Health										
Community & Social Services	57,303	40,419	42,797	46,565	44,387	44,387	44,387	45,599,261	46,726,313	48,316,815
Planning & Development	15,791	16,789	17,216	16,934	16,889	16,889	16,889	14,101,339	14,922,723	15,780,797
Waste Management										
Sport and Recreation										
Public Safety										
Water Management	67,096	7,259	8,246	8,849	8,849	8,849	8,849	8,571,009	8,919,399	9,438,661
Budget & Treasury Office	68,328	35,251	35,809	64,388	64,599	64,599	64,599	78,800,180	83,505,201	88,480,161
Water		321,045	334,340	211,695	207,665	207,665	207,665	203,801,769	214,566,242	215,638,081
Electricity										

Expenditure by standard classification - Chart A4

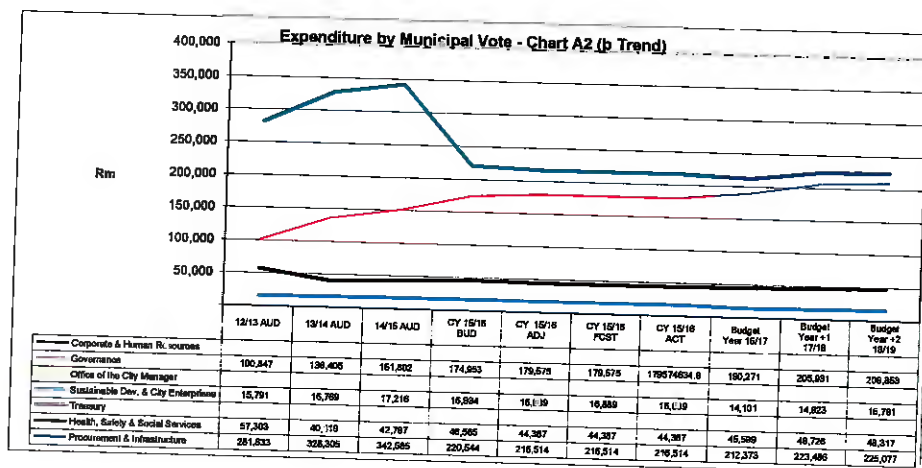


	12/13 AUD	13/14 AUD	14/15 AUD	CY 15/16 BUD	CY 15/16 ADJ	CY 15/16 FCST	CY 15/16 ACT	Budget Year 18/17	Budget Year +1 17/18	Budget Year +2 18/19
Electricity										
Water		321,045	334,340	211,695	207,665	207,665	207,665	203,801,769	214,566,242	215,638,081
Budget & Treasury Office	68,328	35,251	35,809	64,388	64,599	64,599	64,599	78,800,180	83,505,201	88,480,161
Water Management	67,096	7,259	8,246	8,849	8,849	8,849	8,849	8,571,009	8,919,399	9,438,661
P&D	1									
Public Safety										
Sport and Recreation										
Waste Management										
Planning & Development	15,791	16,789	17,216	16,934	16,889	16,889	16,889	14,101,339	14,922,723	15,780,797
Community & Social Services	57,303	40,419	42,797	46,565	44,387	44,387	44,387	45,599,261	46,726,313	48,316,815
Health										
Housing										
Executive & Council	32,519	53,149	44,671	49,241	50,392	50,392	50,392	39,902,319	39,341,692	41,613,094
Environmental Protection										
Corporate Services		48,005	71,323	61,324	64,584	64,584	64,584	71,568,721	83,084,386	99,759,435





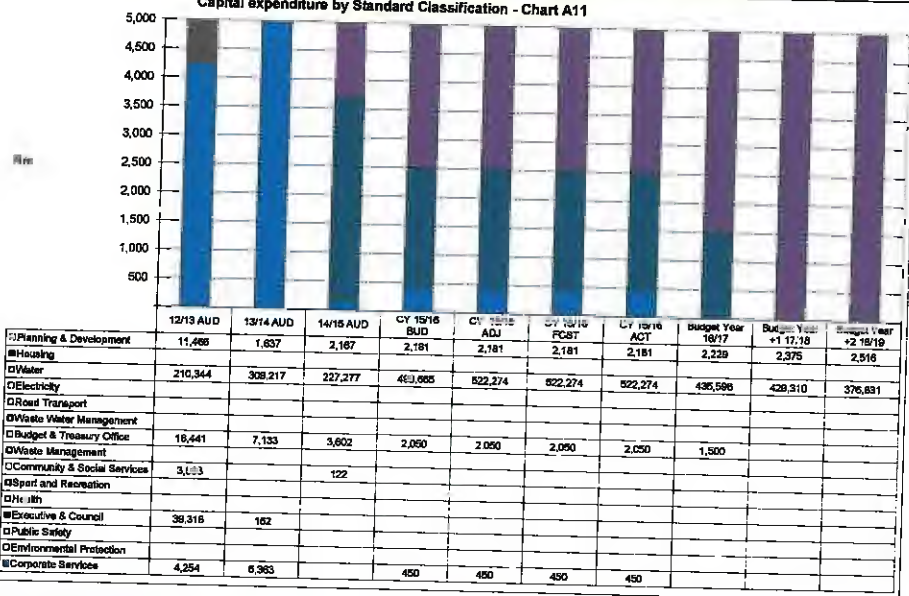




# Capital Expenditure by Standard Classification

	12/13 AUD	13/14 AUD	14/15 AUD	CY 15/16 BUD	CY 15/16 ADJ	CY 15/16 FCST	CY 15/16 ACT	Budget Year 16/17	Budget Year +1 17/18	Budget Year +2 18/19
Corporate Services	4,254	5,363		450	450	450	450			
Environmental Protection										
Public Safety										
Executive & Council	38,318	162								
Health										
Sport and Recreation										
Community & Social Services	3,613		122							
Waste Management										
Budget & Treasury Office	16,441	7,133	3,602	2,050	2,050	2,050	2,050	1,500		
Waste Water Management										
Road Transport										
Electricity										
Water	210,344	308,217	227,277	488,885	522,274	522,274	522,274	435,598	428,310	376,831
Housing										
Planning & Development	11,463	1,637	2,187	2,181	2,181	2,181	2,181	2,229	2,376	2,516
check	285,711	323,512	233,187	509,348	528,885	528,955	528,885	438,328	431,685	379,347

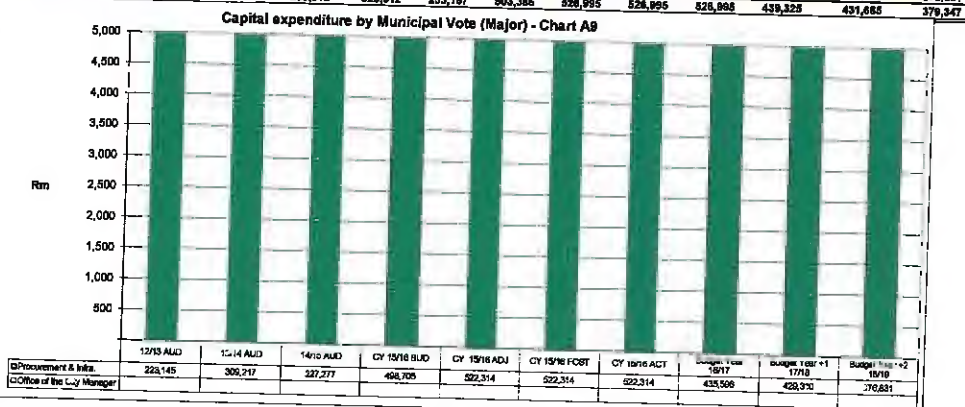
Capital expenditure by Standard Classification - Chart A11



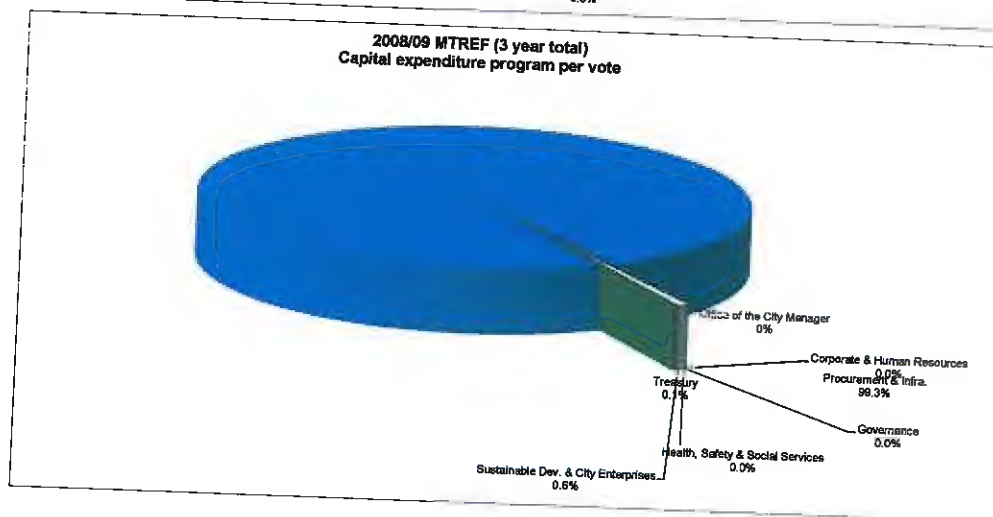
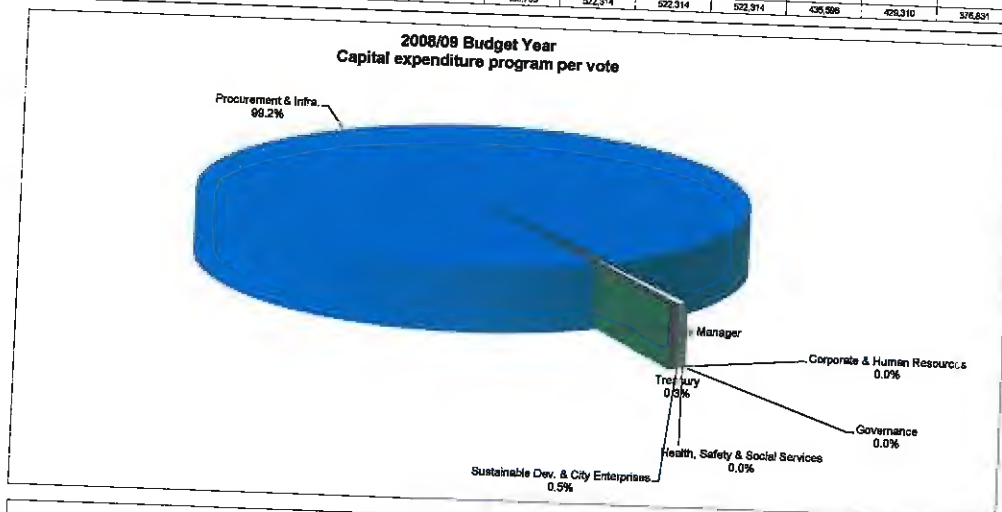
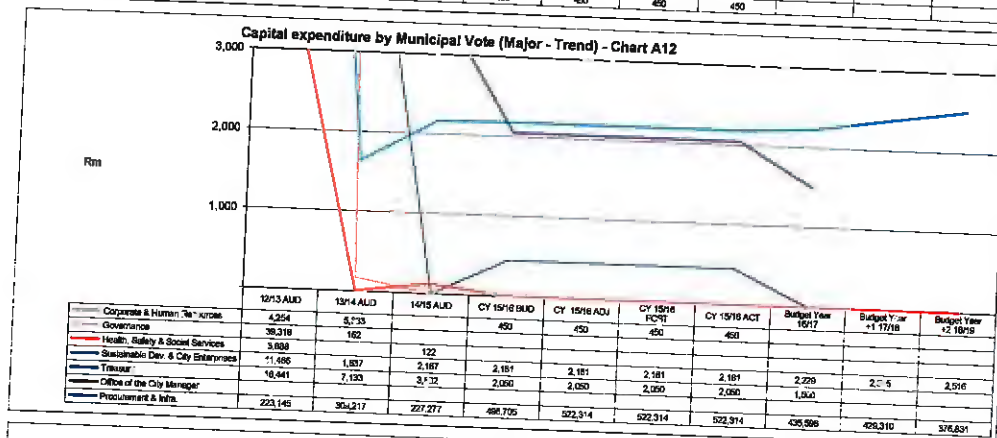
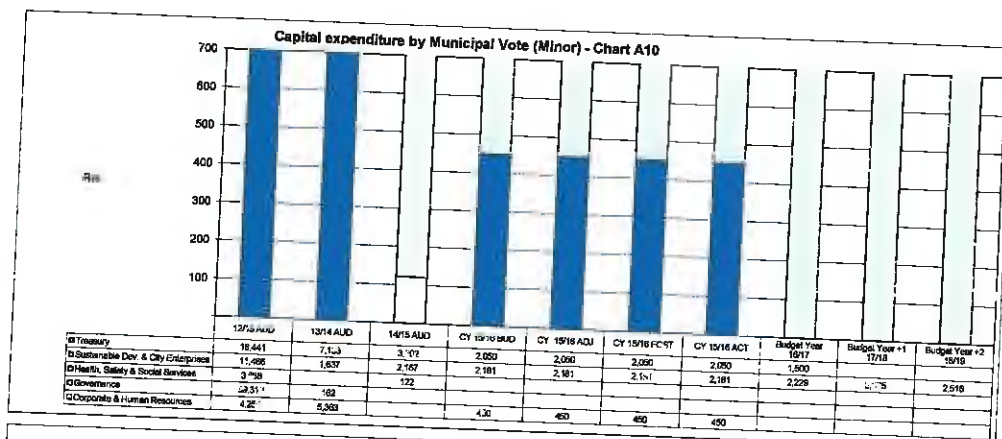
## Capital Expenditure by Municipal Vote

Corporate & Human Resources	4,254	5,363		450	450	450	450			
Governance	38,318	162								
Health, Safety & Social Services	3,613		122							
Sustainable Dev. & City Enterprises	11,468	1,637	2,187	2,181	2,181	2,181	2,181	2,229	2,376	2,516
Treasury	16,441	7,133	3,602	2,050	2,050	2,050	2,050	1,500		
Office of the City Manager										
Procurement & Infra.	223,145	308,217	227,277	488,705	522,314	522,314	522,314	435,739	428,310	376,831
check	283,512	323,612	233,187	509,385	528,995	528,995	528,885	438,328	431,685	379,347

Capital expenditure by Municipal Vote (Major) - Chart A9



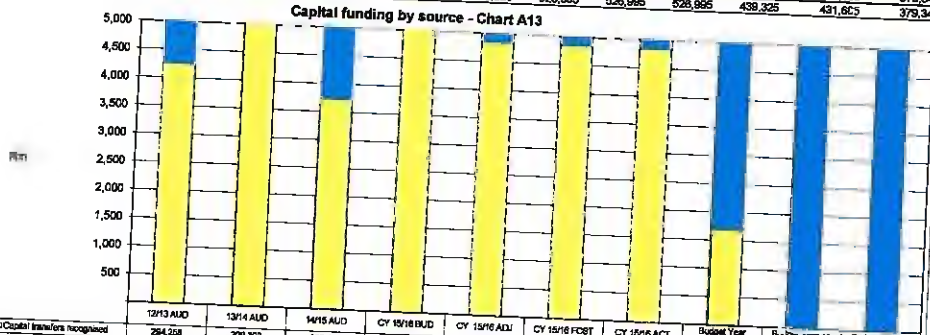
7,120  
1,500  
1,241,737



Capital transfers recognised

38,512	323,113	233,167	503,360	522,147	522,147	522,147	437,826	431,685	379,347
--------	---------	---------	---------	---------	---------	---------	---------	---------	---------

**Capital funding by source - Chart A13**

[illegible]

**IDP Strategic Objective - Revenue**

12/13 AUD	13/14 AUD	14/15 AUD	CY 15/16 BUD	CY 15/16 ADJ	CY 15/16 FCST	CY 15/16 ACT	Budget Year 16/17	Budget Year +1 17/18	Budget Year +2 18/19
--------------	--------------	--------------	-----------------	-----------------	------------------	-----------------	-------------------------	----------------------------	----------------------------

Embracing our Cultural Diversity

Empowering our Citizens

Sustaining the Natural and Built Environment

Good Governance

Operations and Support Services

Safe, Healthy and Secure Environment

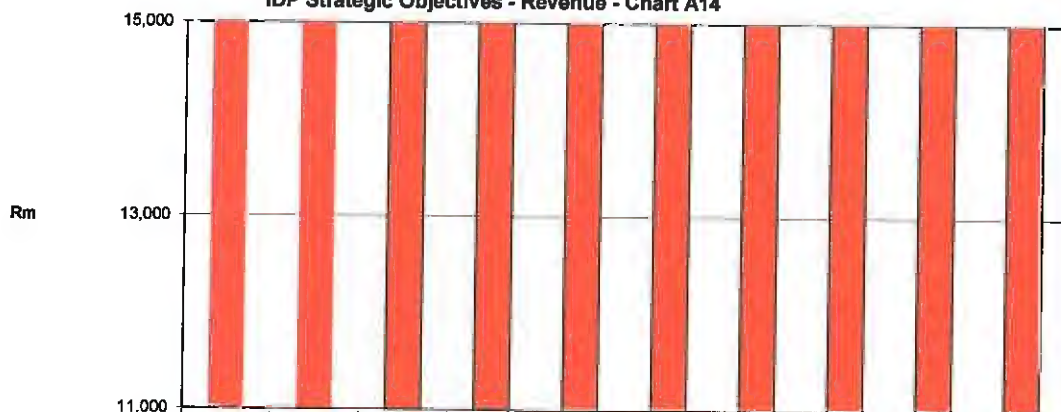
Other objectives

Economic Development and Job Creation

Financial Viability and Sustainability

Quality Living Environment

check	388,444	387,112	470,284	464,944	462,314	462,314	462,314	464,045	491,066	499,027
-------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------

**IDP Strategic Objectives - Revenue - Chart A14**


Quality Living Environment

Financial Viability and Sustainability

Economic Development and Job Creation

Other objectives

**IDP Strategic Objective - Expenditure**

Sustaining the Natural and Built Environment

Economic Development and Job Creation

Quality Living Environment

Safe, Healthy and Secure Environment

Empowering our Citizens

Embracing our Cultural Diversity

Good Governance

Financial Viability and Sustainability

Operations and Support Services

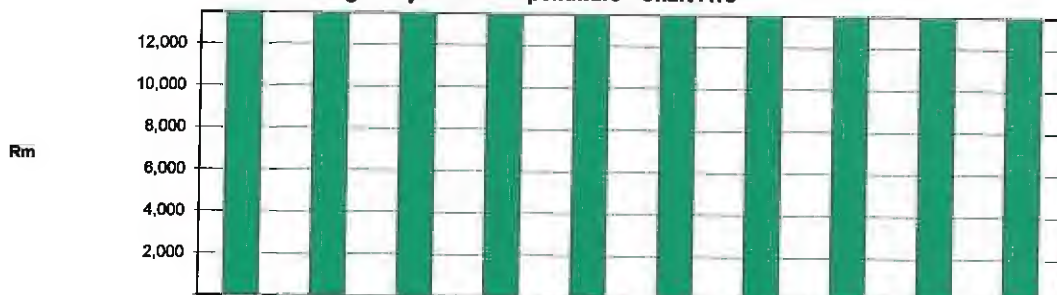
15,791	16,769	17,216	16,934	16,889	16,889	16,889	14,102	14,923	15,781
--------	--------	--------	--------	--------	--------	--------	--------	--------	--------

57,303	40,419	42,797	46,565	44,387	44,387	44,387	45,899	46,725	45,307
--------	--------	--------	--------	--------	--------	--------	--------	--------	--------

100,847	136,406	151,802	174,953	179,575	179,575	179,575	190,271	205,932	209,853
---------	---------	---------	---------	---------	---------	---------	---------	---------	---------

279,999	328,305	342,585	220,544	216,514	216,514	216,514	212,073	223,486	228,087
---------	---------	---------	---------	---------	---------	---------	---------	---------	---------

check	453,940	521,898	554,401	458,896	457,366	457,366	462,345	491,066	499,027
-------	---------	---------	---------	---------	---------	---------	---------	---------	---------

**IDP Strategic Objectives - Expenditure - Chart A15**


Operations and Support Services

Financial Viability and Sustainability

Good Governance

Embracing our Cultural Diversity

Empowering our Citizens

Safe, Healthy and Secure Environment

Quality Living Environment

Economic Development and Job Creation

Sustaining the Natural and Built Environment



## Empowering our Citizens

### Sustaining the Natural and Built Environment

## Good Governance

### Safe, Healthy and Secure Environment

### Operations and Support Services

### Other objectives

### Financial Viability and Sustainability

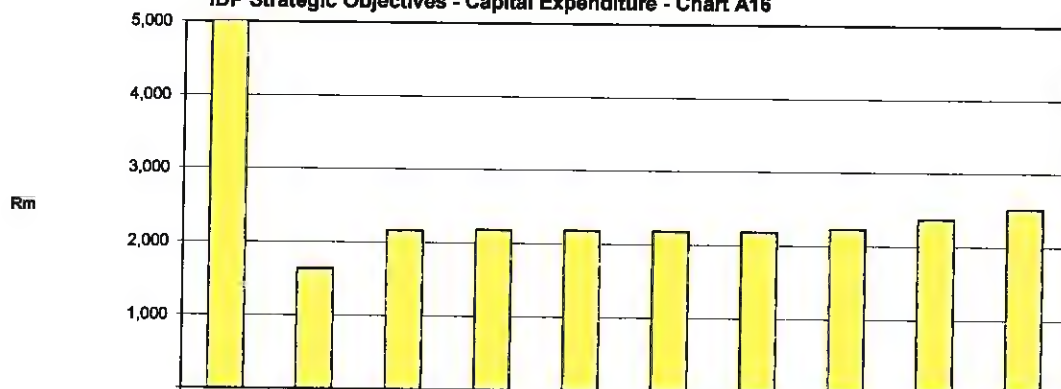
### Economic Development and Job Creation

## Embracing our Cultural Diversity

### Quality Living Environment

60,013	12,658	3,602	2,500	2,500	2,500	2,500	1,500			
3,888		122								
223,145	309,217	227,277	498,705	522,314	522,314	522,314	435,598	429,310	376,831	
11,466	1,637	2,167	2,181	2,181	2,181	2,181	2,229	2,375	2,516	
11,466	1,637	2,167	2,181	2,181	2,181	2,181	2,229	2,375	2,516	

**IDP Strategic Objectives - Capital Expenditure - Chart A16**

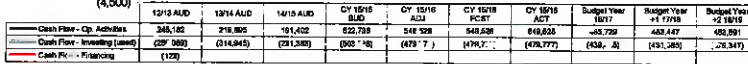


	BOD	ACD	FCSI	ACT	Year 18/17	17/16	18/19
Quality Living Environment							
Embracing our Cultural Diversity							
Economic Development and Job Creation	11,486	1,837	2,187	2,181	2,181	2,229	2,375
Financial Viability and Sustainability							2,516
Other objectives							

Cash Flow - Op. Activities  
Cash Flow - Investing (used)  
Cash Flow - Financing

[illegible]

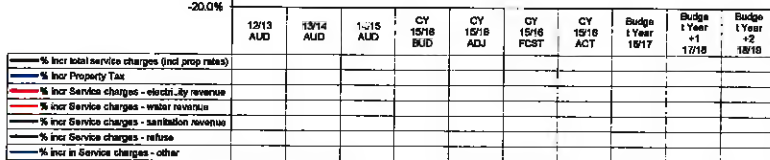
Run



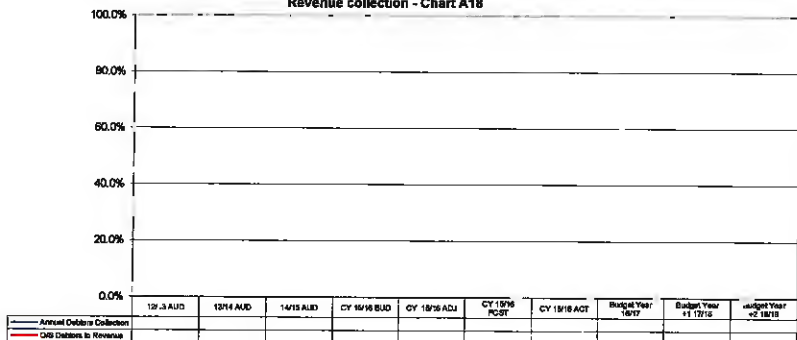
- % Incr total service charges (incl prop reh.s)
- % Incr Property Tax
- % Incr Service charges - electricity revenue
- % Incr Service charges - water revenue
- % Incr Service charges - sanitation revenue
- % Incr Service charges - refuse
- % Incr in Service charges - other

Rm

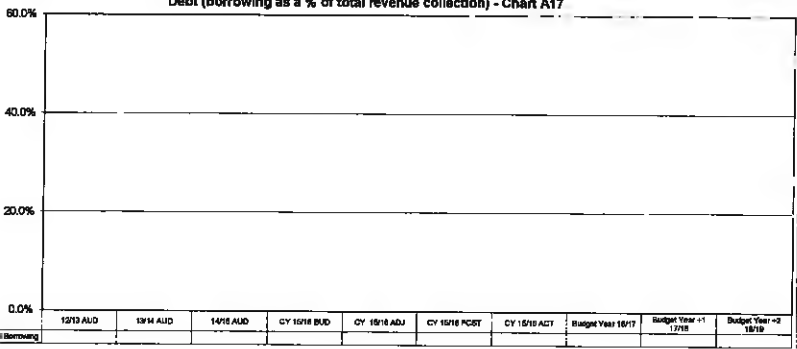
Form



## Revenue collection - Chart A18



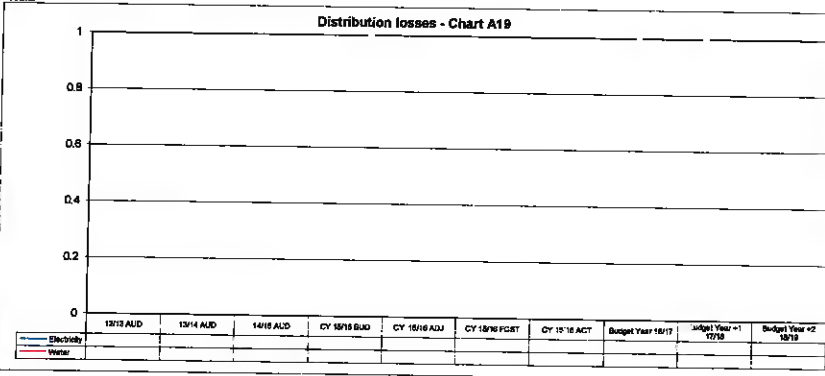
60.0  
40.0



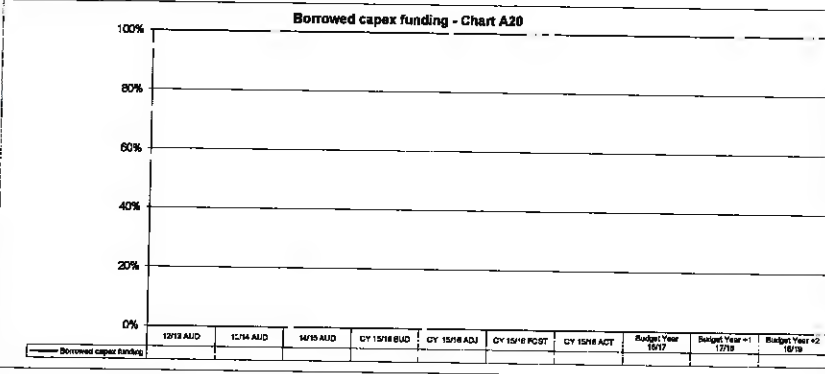
**Distribution losses**

Electricity

Water



**Borrowed capex funding**



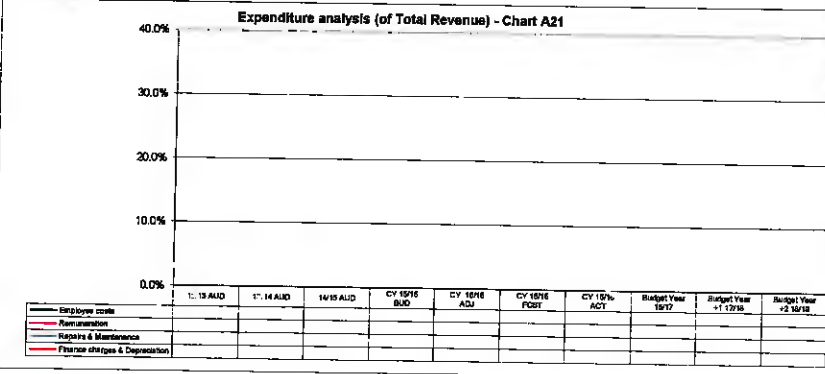
**Expenditure analysis**

Employee costs

Remuneration

Repairs & Maintenance

Finance charges & Depreciation



DETAILS	NONCOMA	VAT	%	2016/2017CH ANGE	ULUNDI	VAT	AMOUNT	% CHANGE	2016/2017C HANGE	EDUMBE VAT	%MOUNT	2016/2017 CHANGE	PONGOLA	VAT	AMOUNT	CHANGE	2016/2017C HANGE
WATER TARIFFS																	
DOMESTIC	0.00	0.00				0.00	0.00			0.00	0.00		0.00	0.00	0.00		
CURBENT 40	0.00	0.00				0.00	0.00		0%	0.00	0.00		0.00	0.00	0.00		
PROPOSED	0.00	0.00				0.00	0.00			0.00	0.00		0.00	0.00	0.00		0%
CURBENT 40	5.20	0.70	6		5.20	0.70	6			5.20	0.70		5.20	0.70	5		
PROPOSED	5.20	0.70	7	10%	5.20	0.70	7	10%		5.20	0.70		5.20	0.70	6	10%	
CURBENT 40	6.37	0.65	7		6.37	0.65	7			6.37	0.65		6.37	0.65	7		
PROPOSED	6.37	0.65	8	15%	6.37	0.65	8	15%		6.37	0.65		6.37	0.65	7	10%	
CURBENT 40	7.80	1.10	9		7.80	1.10	9			7.80	1.10		7.80	1.10	9		
PROPOSED	7.80	1.10	11	20%	7.80	1.10	11	20%		7.80	1.10		7.80	1.10	11	10%	
BUSINESS	7.31	1.02	8		7.31	1.02	8			7.31	1.02		7.31	1.02	8		
CURBENT	8.04	1.13	9	10%	8.04	1.13	9	10%		8.04	1.13		8.04	1.13	9	10%	
PROPOSED	8.04	1.13	9	10%	8.04	1.13	9	10%		8.04	1.13		8.04	1.13	9	10%	
WATER CONNECTIONS																	
CURBENT	2.94.35	327.29	2.69%			3.24.35	327.29	2.69%									
PROPOSED	2.97.49	360.5	2.55%	10%	2.97.49	360.57	2.79%	10%		2.97.49	360.57		2.97.49	360.57	2.97.49	10%	
WATER TARIFFS																	
DOMESTIC	1.72.55	192.20	1.95%		1.72.55	192.20	1.95%			1.72.55	192.20		1.72.55	192.20	1.95%		
CURBENT	1.72.55	192.20	10%		1.72.55	192.20	10%			1.72.55	192.20		1.72.55	192.20	10%		
PROPOSED	1.72.55	192.20	10%		1.72.55	192.20	10%			1.72.55	192.20		1.72.55	192.20	10%		
CURBENT	2.75.27	310.51	3.10%		2.75.27	310.51	3.10%			2.75.27	310.51		2.75.27	310.51	3.10%		
PROPOSED	2.75.27	310.51	10%		2.75.27	310.51	10%			2.75.27	310.51		2.75.27	310.51	10%		
CURBENT	2.75.27	310.51	10%		2.75.27	310.51	10%			2.75.27	310.51		2.75.27	310.51	10%		
PROPOSED	2.75.27	310.51	10%		2.75.27	310.51	10%			2.75.27	310.51		2.75.27	310.51	10%		
CURBENT	2.75.27	310.51	10%		2.75.27	310.51	10%			2.75.27	310.51		2.75.27	310.51	10%		
PROPOSED	2.75.27	310.51	10%		2.75.27	310.51	10%			2.75.27	310.51		2.75.27	310.51	10%		
CURBENT	2.75.27	310.51	10%		2.75.27	310.51	10%			2.75.27	310.51		2.75.27	310.51	10%		
PROPOSED	2.75.27	310.51	10%		2.75.27	310.51	10%			2.75.27	310.51		2.75.27	310.51	10%		
CURBENT	2.75.27	310.51	10%		2.75.27	310.51	10%			2.75.27							





## QUALITY CERTIFICATE

I, J.H. de Klerk, Municipal Manager of Zululand District Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act, and the regulations made under the Act, and that the budget and supporting documents are consistent with the Integrated Development Plan of the municipality.



\_\_\_\_\_  
J.H. de Klerk  
Municipal Manager  
Zululand District Municipality (DC 26)

Date: 25/05/2016

## **9. Overview of the Budget Process**

### **Political oversight of the budget process**

Section 53 (1) of the MFMA stipulates that the mayor of a municipality must provide general political guidance over the budget process and the priorities that guide the preparation of the budget.

Section 21(1) of the MFMA states that the Mayor of a municipality must coordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget-related policies to ensure that the tabled budget and any revisions of the integrated development plan and budget-related policies are mutually consistent and credible.

Furthermore, this section also states that the Mayor must at least 10 months before the start of the budget year, table in municipal council, a time schedule outlining key deadlines for the preparation, tabling and approval of the annual budget.

This time schedule provides for political input from formal organizations such as portfolio Committees.

### **Schedule of Key Deadlines relating to budget and IDP process [MFMA s 21(1) (b)]**

The IDP and Budget time schedule of the 2016/2017 budget cycle was approved by Council on August 2015, 10 months before the start of the budget year in compliance with legislative directives.

The IDP and Budget Process Plan ensure that the role-players within the process are well prepared. All activities outlined within this document have been prepared in close inter-relation with the Framework that governs both the District and all local municipalities.

The following public budget and IDP meetings were held throughout Zululand and all members of the public were urged to attend.

<b>Town/Sector</b>
Pongola
Edumbe
Vryheid
Ulundi
Nongoma

## **Process used to integrate the review of the IDP and preparation of the Budget**

Updating the IDP and Budget is an evolving and re-iterative process over a 10 month period. The initial parallel process commenced with the consultative process of the IDP in 2015 and the update of the MTREF to determine the affordability and sustainability framework at the same time.

- **Stakeholders involved in consultations**

The tabled and final budget will be provided to National Treasury and Provincial Treasury for their consideration in line with S23 of the MFMA.

- **Process and media used to provide information on the Budget to the community**

There are budget and IDP meetings to be held throughout Zululand and all members of the public were urged to attend.

- **Methods employed to make the Budget document available (including websites)**

In compliance with the Municipal Finance Management Act and the Municipal Systems Act with regards to the advertising of Budget Documents (including the Tariffs, Fees and Charges for 2016/2017), advertisements will be placed in newspapers. In compliance with S22 of the MFMA, the Budget documentation is published on the municipality's website.

## **10 OVERVIEW OF ANNUAL BUDGET ALIGNMENT WITH IDP**

### **Integrated Development Plan Review Process**

The Integrated Development Plan (IDP) Review Process is a vehicle through which Municipalities prepare strategic development plans called Integrated Development Plans for a five-year period. Because service delivery is progressive in nature, the IDP must be reviewed annually to keep up with the evolving nature of communities.

The Zululand District Municipality will embark on its IDP Review of the Second 5 Year cycle of IDPs which commenced from the 2016/17 - 2020/2021 financial years.

### **Legal Status**

The IDP is a legislative requirement that has a legal status and therefore supersedes all other plans that guide development at local government level.

### **❖ Vision**

We are the Zululand region and proud of our heritage. We are mindful of the needs of the poor and we seek to reflect the aspirations of our communities. We are committed to responsible and accountable actions, tolerance and concern for racial harmony, the protection of our environment, and the strengthening of the role of women and youth. We will strive to improve the quality of life in Zululand by providing sustainable infrastructure, promoting economic development and building capacity within our communities. " We serve our people."

### **❖ Mission**

To create an affluent district by:

- Provision of optimal delivery of essential services;
- Supporting sustainable local economic development; and
- Community participation in service delivery

### **❖ Core Values**

- Transparency
- Commitment
- Innovation
- Integrity
- Co-operation

**The above vision strategic focus areas of the Zululand District Municipality are:**

- To facilitate the delivery of sustainable infrastructure and services
- To promote economic development
- To promote social development

**Zululand District Municipality (Key Performance Areas)**

These focus areas are broken down to objectives and strategies, which is used to set KPIs for the measurement of the Municipality's performance, and progress with its service delivery mandate. It is important to note that the national KPAs as set that relate to:

- community participation,
- good governance,
- municipal transformation
- And financial viability is considered as of a crosscutting nature and therefore forms an integral part of each of the three/strategic focus areas.



## **11. MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS**

### **1. KEY FINANCIAL INDICATORS AND RATIOS**

Information regarding key financial indicators and ratios are provided on supporting table SA 8.

### **2. MEASURABLE PERFORMANCE OBJECTIVES**

Information regarding revenue is provided as follows:

- **Revenue for each vote:** Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)
- **Revenue for each source:** Table A4 Budgeted Financial Performance (revenue and expenditure)

#### **Provision of free basic services:**

More details are provided in Table A10 Basic service delivery measurement.

## **12. OVERVIEW OF THE BUDGET-RELATED POLICIES**

The following budget policies have been reviewed and there were no need for amendments and were taken to account when preparing for budget.

Financial Plan

Credit control and Tariff Bylaws

Fixed Asset Management Policy

Banking and Investment Policy/Cash Management

Risk Management Policy

IT Policy

Supply Chain Management Policy

Insurance policy

Subsistence and Travelling Policy

Fraud Prevention Plan, Strategy & Policy

### **Financial Plan**

The purpose of the financial plan is to set out details of the financial issues that need to be addressed in a financial year. It is meant to be a tool to highlight any financial shortcomings

### **CREDIT CONTROL AND TARIFF BYLAWS**

The Municipal System Act requires Council to adopt a Tariff Policy. The general financial management functions covered in section 62 of the MFMA includes the implementation of a tariff policy. Specific legislation applicable to each service has been taken into consideration when determining this policy. This Policy has been formulated in terms of section 96 (b) and 98 of the Local Government: Municipal Systems Act, 2000 and the Credit Control and Debt Collection By-Law.

Tariff policy on Water and Tariff Policy on Sanitation are included in our approved Credit Control and Debt Collection Policy

### **BANKING AND INVESTMENT POLICY**

The underlying cash is managed and invested in accordance with the Municipality's approved Cash Management and Investment Policy, which is aligned with National Treasury's municipal investment regulations dated 01 April 2005.

### **Risk Management Policy**

The objective is to review the effectiveness of the municipality's financial risk management strategies, with specific reference to the effectiveness with which the municipality's financial and other policies are being implemented.

Review the effectiveness of the municipality's other operational risk management strategies, including environmental risks, risks relating to the safety and well-being of the municipality's employees and risks relating to inadequate training and functional capacitation of the municipality's employees.

Identify and assess the significance of any risks not covered by existing risk management strategies, and formulate means of addressing such risks.

### **IT Policy**

The installation of the municipality's information technology (IT) network represents a significant capital outlay, and the objective of this policy is therefore to ensure that this investment in modern technology is properly managed.

### **SUPPLY CHAIN MANAGEMENT POLICY**

Section 111 of the MFMA requires each Municipality and municipal entity to adopt and implement a supply chain management policy, which gives effect to the requirements of the Act. The Municipality's Supply Chain Management Policy was approved by Council. The recommended adjustments to the policy is to align the policy with the new Preferential Procurement Regulations, and to streamline the policy to include best practices as advised by staff of the Provincial Government following their review of the policy.

### **Insurance policy**

This insurance policy is aimed at ensuring that all assets, Councillors, employees and third parties are insured economically and adequately at all times.

### **ASSET MANAGEMENT POLICY**

The aim of the policy is to ensure that the assets of the municipality are properly managed and accounted for.

### **Indigent's policy and budget implementation and management policy**

The aim is to cater for the indigent community

Regarding the funding and reserves policy and the long term financial planning policy, we do not have the exact named policies but we have banking and

investment policy and financial plan policy. Regarding indigent policy, we have included it on the Final Budget.

### **13. OVERVIEW OF BUDGET ASSUMPTIONS**

#### **Expenditure**

##### **Salaries and Allowances**

It is assumed that salaries of employees and councillors will in terms of the National Bargain Council negotiations of salary increases for the following three years. The following was negotiated for 2016/2017 namely:

Salary increase based on CPIX 5.7% notch increases for qualifying employees. Some allowances for Councillors were cut for the 2016/17 financial year e.g. Cell phone allowances. Employee related cost reflect a small change compared to the previous budget, an employee social contribution (group life) has been phased out on the budget year; therefore reflecting a negative effect on the budget. There has been no new posts introduced, therefore showing a slight increase on the budget. Upper limits were considered whilst budgeting for Councillors Allowance

##### **General expenditure**

It is assumed that costs for services will increase in line with the CPIX. The current oil price is a concern and it is expected that the fuel price hikes will have a substantial effect on expenditure. It is also assumed that the capital projects for 2016/2017 will be completed during the financial year as there were budgeted for, the depreciation of such projects as per general recognized accounting practice (GRAP) is also taken in to account.

The depreciation for 2016/2017 is projected because there are projects that will be capitalised to assets which are still in work in progress. That will accelerate the depreciation expense. The depreciation will be funded by our reserves.

General expense consist of all expenses that are not allocated specific space in the template, that is why it will be seen to be more than 10%.

##### **Repairs and Maintenance**

It is assumed that municipal infrastructure and assets will be maintained and there will be an increase on its spending. No major breakages will take place during the financial year. Our repairs and maintenance are mainly contracted therefore; they do not include employee related and other materials costs. Major part of PPE net asset value constitutes of WIP that is not due for repairs and maintenance



### **Finance costs**

Interest is not allocated since it is assumed we will pay no interest during the financial year.

### **Bulk Purchases**

It is assumed that electricity tariffs of Eskom will increase by 9.4% as from 1 July 2016, as approved by NERSA.

### **Depreciation and Asset impairment**

The Budget for depreciation and asset impairment has increased significantly; this calculation was made taking into account the current year's depreciation year to date movement, assets still to be capitalized (WIP) and new infrastructure to erect in the budget year. Budget for depreciation and asset impairment is based on 2015/16 actual results

### **Contracted services**

Contracted services include all services are contracted and also repairs and maintenance since our repairs and maintenance are provided external. In terms of proper assignment of variable cost for vehicles allocated to rural schemes certain portion of Operation of Rural Schemes budget has been allocated to correct votes

### **Bank charges**

Bank charges are classified in SA1 as general expenses

### **Service Delivery**

The municipal budget and IDP focus on service delivery objectives and priorities; these are the provision of clean water and sanitation through the development of sustainable infrastructure, and the provision of decent employment opportunities. Infrastructure makes most part of our capital expenditure. Service standards are to be tabled together with the final budget.

### **mSCOA budgeting**

mSCOA budget is included on the Support Services vote.

## **Trading services**

The Municipality is dominated by indigent rural households and poor communities; currently a trade loss is unavoidable because most household are not billed for water and sanitation services.

## **SA 34b Renewal of assets**

Since the Municipality is grant dependent, the Municipal capital budget is driven by how much National government gazette. Renewal of assets is catered for in repairs and maintenance; after work is done we then classify whether its repairs and maintenance or renewal, if its renewal, capitalization takes place. Budget for renewal is included in the budget for repairs and maintenance.

## **Income**

### **Collection rate for municipal services**

It is assumed that the collection rate (percentage of service charges recovered) for the financial year will be the same as the current payment rate. In accordance with relevant legislation and national directives, the estimated revenue recovery rates are based on realistic and sustainable trends. The Municipality's collection rate is set at an average of 95%. Adequate provision is made for non-recovery.

It is assumed that in 2017/2018 and 2018/2019 the collection will be 90% and 90% respectively.

### **Sale of water and sewerage fees**

It is assumed the municipal Budgeted revenue will decline as a result of the current drought crises. Currently we are only billing two towns which are Ulundi and Pongola, the availability of water in currently billed towns is at least two-three days a week which makes our billing even worse than expected. Nongoma and Dumbe are very dry. Tariffs have been increased on the final budget as an incentive to the billing of the already scarce water; and to discourage reckless water consumption. The figures reflected on table A2 will remain the same during the course of the drought, any change or effect on the weather will reflect on the adjustment budget. A trading loss indicated on table A2 is currently unavoidable because Zululand is dominated by indigent households who cannot afford to pay for water. The budget is based on the realistic billing figures.

## **INTEREST ON INVESTMENTS**

Interest Income is expected to decrease due to accelerated project implementation which reduces funds available for investment. MIG and WSIG have multi-year contracts and there are no delays in projects implementation. The investment to financial institutions depends on the interest rate of that institution during that period.

### **Rental facilities**

The 2016/17 budget of R 88 000 for Rental of facilities and equipment was based on signed contractual agreements

### **Other revenue**

Other revenue in the budget consist of the amount that will be collected during the year such as meter testing, tender fees, indonsa hall hire, indonsa deposit refundable etc. The other potion of revenue is not collectable revenue but the funds that will be used to cater for the expenses other than those funded by grants and also to cater for backlog depreciation and provision of doubtful debts.

### **Grants**

It is assumed that the National and Provincial grants as per Division of Revenue Act (DORA) which has been included in the budget will be received during the 2016/2017 financial year.

## **FINANCIAL POSITION**

### **Property Plant and Equipment**

It is assumed that looking at our current funding there will be an increase in addition to PPE in 2016/2017 as compared to 2015/2016.

### **Long –term Receivables**

It is assumed that taking in to account the current movement there will be decrease in 2016/2017 long term receivables.

### **Intangible Asset**

It is assumed that the Intangible asset will increase with R 12 000 as the net movement after taking into account the amortisation amount and the payments to software licences for the year over the three year period.

### **Call Investment Deposits**

For 2015/16 financial year going forward, it is assumed that there will be a decrease because of acceleration in implementation of projects so no cash will be available for investment.

### **Inventory**

The inventory level is assumed to decrease in the next financial year based on the current stock level and 2014-2015 audited financial year

### **Trade and other payables from exchange transactions**

Looking at the systems being in place and the system to be implemented, it is more likely that our payables will decrease in the 2016/2017 and in the other two outer years.

### **Consumer Debtors**

It is assumed that looking at our rate of collection and debtor's age analysis it is more likely that there will be an increase in consumer Debtors.

### **Consumer deposit**

If we are looking at 6 months movement, it gives us a decrease in consumer deposit. A decrease is the net movement between new accounts and consumers who defaulted. There is proposed new method of how to deal with the consumer deposits but it is still at draft stage.

### **Transfers and grants – capital**

The Division of Revenue Act has gazetted all capital grants to be received.

Other Grants

The following grants are gazetted by provincial treasury in terms of section 30(2) of Division of revenue bill 2016.

Shared services and Art centre subsidies (Indonsa Grant)

### **Cash flow**

The assumed collection rate based on the current collection level is 95% of billable revenue, taking into account that there are debtors paying for 2015/2016 debts. The figure for other revenue is assumed based on the last financial year AFS and current collection.

All other activities are assumed based on the previous financial statements information and taking into account the current movements.

In terms circular 58 a municipality must show the anticipated reclaimed VAT under 'current assets' on its Budgeted Statement of Financial Position (Table A6), which would flow through to the Budgeted Cash Flow (Table A7) (i.e. the reclaimed VAT does not get recorded as 'own revenue' on the Budgeted Statement of Financial Performance, but as a cash receipt on the Budgeted Cash Flow);

## **14 OVERVIEW OF BUDGET FUNDING**

### **SUMMARY**

The operating budget for 2016/2017 to 2018/2019 will be financed as follows:

	<b>2016/2017</b>	<b>2017/2018</b>	<b>2018/2019</b>
Provincial and National Operating Grants	355 019 000	384 863 000	417 994 000
Depreciation Reserve	45 761 000	48 597 765	51 124 848
Accumulated Surplus	41 946 952	35 034 043	5 999 299
Water and sewerage charges	19 230 000	20 477 702	21 685 886
Rental Income	88 000	93 456	98 970
Interest Earned	2 000 000	2 000 000	2 124 000
<b>Total Operating Revenue excl. Capital Transfers</b>	<b>464 044 559</b>	<b>491 065 966</b>	<b>499 027 000</b>

The capital budget for 2016/2017 to 2018/2019 will be financed as follows:

	<b>2015/2016</b>	<b>2016/2017</b>	<b>2018/2019</b>
Own Funds	1 700 000		
Grants	437 625 000	431 685 000	379 347 000
<b>Total Capital Budget</b>	<b>439 325 000</b>	<b>431,685,000</b>	<b>379,347,000</b>

The SA10 is detailing the funding in terms of grants

### **Reserves**

The process to accumulate sufficient funds is a long term process as tariff increases must be kept to a minimum, and service delivery must be continued.

### **Sustainability of municipality**

The way that the budget is funded will ensure that the municipality will be sustainable on the short term.

### **Impact on tariffs**

The way that the budget is funded will ensure that the 10-20% increase on tariffs is sustainable, but municipality is still working on how the tariffs can be addressed and find the equitable way of balancing the tariffs. The municipality has no control over the increases of electricity tariffs and the 9.4% increase in electricity tariffs of Eskom; will have a negative impact on the local economy. Water, sewerage together with the sundry tariffs are listed in tariffs schedule.



**Collection Rate**

Income levels for service charges and rates for the budget year are based on the following

Collection rates

Water 95%

Sanitation 95%

**Planned savings and efficiencies**

The following areas were identified for possible savings after the efficiency of the usage of the assets/services has been evaluated:

Telephone costs

Overtime

Non priority projects

**Investments**

Particulars of monetary investments that is projected for 2015/2016:

Investments Amount

Absa	R 30,000,000
<b>TOTAL</b>	<b>R 30,000,000</b>

**Planned proceeds of sale of assets**

No significant revenue is expected from the sale of redundant assets.

**Planned use of previous year's cash backed accumulated surplus**

The previous year's surplus is cash backed.

**New borrowings**

There are no new borrowings proposed.

## **15. EXPENDITURE ALLOCATIONS AND GRANT PROGRAMMES**

Particulars of budgeted allocations and grants

Please refer to Supporting Table SA19: Expenditure on transfers and grant programme.

## **16. ALLOCATIONS OR GRANTS MADE BY THE MUNICIPALITY**

Please refer to Supporting Table SA21 Transfers and grants made by the municipality.

## **17. COUNCILLORS ALLOWANCES AND EMPLOYEE BENEFITS**

Please refer to Supporting Table SA22 Councillors Allowances, Senior Managers and all employees.

Costs to Municipality: Councillors

Speaker (1)	R 643,204
Executive Mayor (1)	R 785,483
Deputy Executive Mayor (1)	R 388,961
Executive Committee (4)	R 2,378,295
Other Councillors (28)	R 2,205,020
	<b>R 6,400,963</b>

### **Senior Managers**

Municipal Manager	R 1,510,845
Chief Financial Officer	R 1,264,227
Director: Corporate Services	R 1,257,143
Director: Community Services	R 1,253,236
Director: Technical Services	R 1,267,930
Director: Planning	R 1,264,132
	<b>R 7,817,513</b>

All other staff **R 145 690 895**

Number of Councillors **35**

Senior Managers **6**

Details of employee numbers can be obtained on Supporting Table SA24: Summary of personnel numbers.

## **18. MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW**

The monthly targets for revenue and expenditure are provided in Supporting Table SA25

Budgeted monthly revenue and expenditure. The monthly targets for cash flows are provided in Supporting Table SA30 Budgeted monthly cash flow.

## **19. CAPITAL SPENDING DETAIL**

Information/detail regarding capital projects by vote is provided in Supporting Table SA36: Detailed capital budget.

## **20. LEGISLATION COMPLIANCE STATUSES**

Zululand District Municipality complies in general with legislation applicable to municipalities.

- **In year reporting**

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) is progressively improving.

- **Internship programme**

The Municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department.

- **Budget and Treasury Office**

The Budget and Treasury Office has been established in accordance with the MFMA.

- **Audit Committee**

The Audit Committee has met three times already this financial year compared to four times per financial year as legislated.

- **Annual Report**

The Final 2014-2015 annual report was approved at the end of March 2016 and is 100% Complete.

## **21 Table A10 Basic service delivery measurements**

The information in the A10 is provided or taken from the municipality WSDP for 2016/2017. The Zululand district municipality is operating in the area that is dominated by rural areas, most households seems to be indigent as were are in the process of compiling the register, the households that are getting billed are people from small urban areas, so the number of households with access to water will increase but not correlating with the increase in service charges.

## **22 contracts having future budgetary implications**

In terms of Zululand District Municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid evaluation and adjudication committees must obtain formal financial comments from the financial Management Division of the Treasury Department.

## **23 External mechanisms**

The details of external mechanisms are listed in SA32

## **24 service standards**

Attached

KwaZulu-Natal: Municipality(DC26) - Schedule of Service Delivery Standards Table 2017

Standard	Description	Service Level
<b>Solid Waste Removal</b>		
Premise based removal (Residential Frequency)		N/A
Premise based removal (Business Frequency)		N/A
Bulk Removal (Frequency)		N/A
Removal Bags provided(Yes/No)		N/A
Garden refuse removal Included (Yes/No)		N/A
Street Cleaning Frequency in CBD		N/A
Street Cleaning Frequency in areas excluding CBD		N/A
How soon are public areas cleaned after events (24hours/48hours/longer)		N/A
Clearing of illegal dumping (24hours/48hours/longer)		N/A
Recycling or environmentally friendly practices(Yes/No)		N/A
Licensed landfill site(Yes/No)		Yes
<b>Water Service</b>		
Water Quality rating (Blue/Green/Brown/NO drop)		50%
Is free water available to all? (All/only to the indigent consumers)		All (other than the backlog)
Frequency of meter reading? (per month, per year)		Per month
Are estimated consumption calculated on actual consumption over (two months/three months/longer period)		Three months
On average for how long does the municipality use estimates before reverting back to actual readings? (months)		Three months
<b>Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)</b>		
One service connection affected (number of hours)		8 hrs
Up to 5 service connection affected (number of hours)		24 hrs
Up to 20 service connection affected (number of hours)		48 hrs
Feeder pipe larger than 800mm (number of hours)		48 hrs
What is the average minimum water flow in your municipality?		6 m/s
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)		Yes
How long does it take to replace faulty water meters? (days)		90 Days depending on various factors
Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)		No
<b>Electricity Service</b>		
What is your electricity availability percentage on average per month?		N/A
Do your municipality have a ripple control in place that is operational? (Yes/No)		N/A
How much do you estimate is the cost saving in utilizing the ripple control system?		N/A
What is the frequency of meter being read? (per month, per year)		N/A
Are estimated consumption calculated at consumption over (two months/three months/longer period)		N/A
On average for how long does the municipality use estimates before reverting back to actual readings? (months)		N/A
Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)		N/A
Are accounts normally calculated on actual readings? (Yes/No)		N/A
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)		N/A
How long does it take to replace faulty meters? (days)		N/A
Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)		N/A
How effective is the action plan in curbing line loss? (Good/Bad)		N/A
How soon does the municipality provide a quotation to a customer upon a written request? (days)		N/A
How long does the municipality take to provide electricity service where existing infrastructure can be used? (working days)		N/A
How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days)		N/A
How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days)		N/A
<b>Sewerage Service</b>		
Are your purification system effective enough to put water back in to the system after purification?		Yes
To what extend do you subsidize your indigent consumers?		100%
<b>How long does it take to restore sewerage breakages on average</b>		
Severe overflow? (hours)		1 Day
Sewer blocked pipes: Large pipes? (Hours)		2 Day
Sewer blocked pipes: Small pipes? (Hours)		5 Hours
Spillage clean-up? (hours)		2 Hours
Replacement of manhole covers? (Hours)		3 Hours
		1 Day
<b>Road Infrastructure Services</b>		
Time taken to repair a single pothole on a major road? (Hours)		N/A
Time taken to repair a single pothole on a minor road? (Hours)		N/A
Time taken to repair a road following an open trench service crossing? (Hours)		N/A
Time taken to repair walkways? (Hours)		N/A
<b>Property valuations</b>		
How long does it take on average from completion to the first account being issued? (one month/three months or longer)		N/A
Do you have any special rating properties? (Yes/No)		N/A
<b>Financial Management</b>		
Is there any change in the situation of unauthorized and wasteful expenditure over time? (Decrease/increase)		Decrease
Are the financial statement outsourced? (Yes/No)		No
Are there Council adopted business process structuring the flow and management of documentation feeding to Trial Balance?		Yes
How long does it take for an Tax/Invoice to be paid from the date it has been received?		14 days
What is the payment?		No. At draft stage
<b>Administration</b>		
Reaction time on enquiries and request?		3 days
Time to respond to a verbal customer enquiry or request? (working days)		3 days
Time to respond to a written customer enquiry or request? (working days)		5 days
Time to resolve a customer enquiry or request? (working days)		3 days
What percentage of calls are not answered? (5%, 10% or more)		Less than 5%
How long does it take to respond to voice mails? (hours)		1 hour





## **25. Responses on Treasury Comments**

### **1. KEY OBSERVATIONS FINDINGS**

#### **1.1 Compliance with Municipal Budget Reporting Regulation**

Grants Budget table (SA18) has been rectified to be in line with DoRA and circular no. 78

Regarding the funding and reserves policy and the long term financial planning policy, we do not have the exact named policies but we have banking and investment policy. Regarding indigent policy, we have included it on the Final Budget.

#### **1.1 Credibility of figures**

The minor discrepancies in figures have been noted and corrected for 2014/2015 financial year. The information was populated as per Treasury template.

#### **1.3 The sustainability of the municipality**

The municipality is Grant dependent and is collecting very less, municipality is also billing very less due to drought.

#### **1.4 Funding of the budget**

The cash receipts on the cash flow are not overstated, included on the cash receipts is VAT to be recovered from SARS during the budget year, there is nothing that will be funded by reserves other than depreciation which is a non-cash item.

#### **1.5 Operating Budget**

Our operating budget is funded by grants from both national and provincial Government, also funded by revenue from service charges, depreciation reserve funds depreciation which is a non-cash item, and our accumulated surplus is equal to vat that will be reclaimed from SARS.

#### **1.6 Asset Management**

The budget for repairs and maintenance is less than 40% of the Capital Budget, and also less than 8% of the book value (PPE). Due to scarce resources; we are currently unable to meet the target.

#### **1.7 mSCOA Budget**

mSCOA budget is included on the Support Services vote.

#### **1.8 Cost Containment measures**

Cost Containment measures are tabled with the final Budget.

## **1.9 Service Delivery**

The municipal budget and IDP focus on service delivery objectives and priorities; these are the provision of clean water and sanitation through the development of sustainable infrastructure, and the provision of decent employment opportunities. Infrastructure makes most part of our capital expenditure. Service standards are to be tabled together with the final budget.

## **2.1 Operating Revenue Framework.**

### **Service Charges-Water Revenue**

The municipal Budgeted revenue is declining as a result of the current drought crises. Currently we are only billing two towns which are Ulundi and Pongola, the availability of water in currently billed towns is at least two-three days a week which makes our billing even worse than expected. Nongoma and Dumbe are very dry.

Tariffs have been increased on the final budget as an incentive to the billing of the already scarce water; and to discourage reckless water consumption. The figures reflected on table A4 will remain the same during the course of the drought, any change or effect on the weather will reflect on the adjustment budget. A trading loss indicated on table A2 is currently unavoidable because Zululand is dominated by indigent households who cannot afford to pay for water.

### **Service Charges – Sanitation**

Sanitation tariffs have been increased on the final budget. Due to the fact that there is no billing at Nongoma and Dumbe we anticipate a decline in sanitation revenue. The figures reflected on table A4 will remain the same during the course of the drought, any change or effect on the weather will reflect on the adjustment budget. A trading loss indicated on table A2 is currently unavoidable because Zululand is dominated by indigent households who cannot afford to pay for sanitation

### **Transfers recognized –Operational**

Municipal Systems Improvement Grant has been removed on the Final Budget as it is an in-kind Grant Schedule 6 Part B. on the final budget reflection of Shared services is in line with Provincial Gazette. Transfers recognized – operational have been amended accordingly. Consistency for grant names has been corrected.

### **Rental of Facilities and Equipment**

We no longer have a lease agreement for the previously rented space;

### **Interest Earned – External Investment**

Interest Income is expected to decrease due to accelerated project implementation which reduces funds available for investment.

### **Other Revenue**

Total Other Revenue has decreased compared to previous financial year; other revenue consists of depreciation reserve which is a non-cash item, and also the accumulated surplus.

### **Operating Expenditure**

#### **Employee related Cost**

Employee related cost reflect a small change compared to the previous budget, an employee social contribution (group life) has been phased out on the budget year; therefore reflecting a negative effect on the budget. There has been no new posts introduced, therefore showing a slight increase on the budget.

#### **Remuneration of Councillors**

Upper limits were considered whilst budgeting for Councillors Allowance.

#### **Debt Impairment Provision**

Since the budget for Consumer Debtor has not increased and the Provision for Debt Impairment did not increased as well.

#### **Depreciation and Asset Impairment**

The Budget for depreciation and asset impairment has increased significantly; this calculation was made taking into account the current year's depreciation year to date movement, assets still to be capitalized (WIP) and new infrastructure to erect in the budget year.

#### **Bulk Purchases**

Bulk purchases have remained the same, Eskom 9.4 percent hike was taken to account in preparation of the budget.

#### **Contracted services**

The contracted services include repair and maintenance since are not done internal.

#### **Transfers and Grants**

These grants have been phased out as there are no more grants received as part of the equitable share.

#### **Other Expenditure**

The Treasury template is password protected; additional lines cannot be inserted to further break down general expenses. This is why general expenses appear to be more than 10 percent of other expenditure. Un-allocated projects are social projects.

#### **mSCOA budgeting**

mSCOA budget is included on the Support Services vote.

### **Operating Surplus/Deficit**

The Municipality has budgeted for a surplus.

### **Trading services**

The Municipality is dominated by indigent rural households and poor communities; currently a trade loss is unavoidable because most household are not billed for water and sanitation services.

### **Transfers Recognised – Capital**

The Municipals Capital budget is 99.6 dependent on transfers recognised, Transfers recognised capital decreased by more than 80 Million. The municipality does not have any other major source of funding other than service charges, not much contribution can be made by the municipality to fund capital expenditure.

### **Internally generated funds**

R 1.7 Million is currently what the municipality can afford to contribute. Monies to be recovered from SARS have been accounted for on table A6.

### **3.1 Capital Expenditure**

Since the Municipality is grant dependent, the Municipal capital budget is driven by how much National government gazette. Renewal of assets is catered for in repairs and maintenance; after work is done we then classify whether its repairs and maintenance or renewal, if its renewal, capitalization takes place.

### **4.Cash flow Management**

Cash flow comments by Provincial Treasury have been taken to account, where correcting was required, amendments were made.

### **5. Service Delivery**

Comments on service delivery by Provincial Treasury were taken to account, where correcting was required, amendments were made.

### **6. Service Standards**

Comments on service standards by Provincial Treasury were taken to account, where correcting was required, amendments were made.